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Proceedings of Board of Supervisors

Cattaraugus County

For the Year
1921

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PROCEEDINGS OF BOARD OF SUPERVISORS

Cattaraugus County

For the Year
1921

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1921

STATE OF NEW YORK }
} ss.
County of Cattaraugus, }

I, the undersigned, hereby certify that I have compared the following Journal of Proceedings with the original Journal of Proceedings of the Board of Supervisors of Cattaraugus County, as approved by said Board, and that the said Journal is a correct transcript of the Proceedings of said Board for the year 1921.

J. A. McCORMACK,
Journal Clerk

Dec. 31, 1921.

9 Aug 22 Sing. 1921 cert.

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Officers

O. E. Black, Chairman - - - Salamanca, N. Y.
John B. Reeves, Clerk - - - - Steamburg, N. Y.
J. A. McCormack, Journal Clerk - - Olean, N. Y.
C. B. Norton, Assistant Clerk, Great Valley, N. Y.
T. C. Moore, Assistant Clerk - - - Ischua, N. Y.

Name	Town	P. O. Address	Party	Age	Years Served
W. H. Grimes	Allegany	Allegany	R	36	4
L. L. Oyer	Ashford	West Valley	R	49	4
J. E. Garin	Carrolton	Limestone	D	48	10
P. A. Lyon	Coldspring	Steamburg	R	48	4
L. H. Myers	Conewango	Conewango Valley	D	48	6
Fred T. Bush	Dayton	South Dayton	D	43	2
C. H. Mason	East Otto	East Otto	R	61	4
Frank Morrison	Elko	Tunesassa	R	49	2

Name	Town	P.O .Address	Party	Age	Years Served
Allan E. Ames	Ellicottville	Ellicottville	R	44	8
J. A. Bonsteel	Farmersville	Franklinville, R. D.	R		1
Morris Searle	Franklinville	Franklinville	D	36	2
E. J. Cheney	Freedom	Sandusky	R	59	18
S. A. Martindale	Great Valley	Great Valley	R	33	2
H. Glenn Hogue	Hinsdale	Hinsdale	D	39	2
James Devine	Humphrey	Humphrey	D	64	10
Geo. H. Nix	Ischua	Ischua	R	53	10
C. W. Mosher	Leon	Cattaraugus	R		1
Frank Annis	Little Valley	Little Valley	R	38	3
Wilson H. Rose	Lyndon	Franklinville	R	55	2
W. S. Pierce	Machias	Machias	D	54	4
Fayette Rogers	Mansfield	Ellicottville	R	52	2
Harry E. Whipple	Napoli	Randolph, R. D.	R	41	2
J. W. Watson	New Albion	New Albion	R	51	12
W. Mandeville Troy	Olean	Olean	D	31	3
A. S. Courter	Otto	Otto	R	54	2
Walter Hall	Perrysburg	Perysburg	R	35	2
Robt. E. Congdon	Persia	Gowanda	R	43	4
J. T. James	Portville	Portville	R	67	6
George G. Rasey	Randolph	Randolph	D	56	4
R. Rosenberry	Red House	Red Hiuse	R	38	2
Frank Holdridge	Salamanca	Salamanca, R. D.	R	61	8
Fred Seitz	South Valley	Onoville	R	41	4
Victor R. Lynde	Yorkshire	Delevan	R	39	6

Name	Town	P. O. Address	Party	Age	Years Served
F. C. Olds	Olean City, Ward 1	120 S. Union	R	71	5
J. C. Gault	Olean City, Ward 2	103 Henley St.	R	68	4
B. J. Both	Olean City, Ward 3	109 North	R	42	5
G. M. Hancock	Olean City, Ward 4	218 North 4th	R	31	2
J. J. Sullivan	Olean City, Ward 5	326 North 3d	D	46	6
H. J. Zimmerman	Olean City, Ward 6	802 W. State	R	55	5
Leo H. French	Olean City, Ward 7	1501 Washington	R	32	2
S. P. McLaughlin	Olean City, Ward 8	1013 W. Sullivan	D	43	5
W. H. Welsh	Olean City, Ward 9	1020 N. Union	D	40	8
Wm. H. Nutting	Olean City, Ward 10	444 Third Ave.	D	55	2
Roy W. McGavisk	Olean City, Ward 11	679 E. State	R	39	2
Irving Nies	Salamanca City, Ward 1	Salamanca	R		
Morris M. Dye	Salamanca City, Ward 2	660 Broad St.	R	48	2
William Tietz	Salamanca City, Ward 3	5 Linwood Ave.	R	37	2
O. E. Black	Salamanca City, Ward 4	52 Main St.	R	41	8
Wm. K. Harrison	Salamanca City, Ward 5	75 Monroe St.	R	58	2

Rules of Order

OF THE

BOARD OF SUPERVISORS OF CATTARAUGUS COUNTY FOR 1921

Rule 1. Upon the appearance of a quorum, which shall consist of a majority of the members of the Board, the order of business shall be as follows:

1. The call to order by the Chairman and the call of the roll by the Journal Clerk.
2. Reading, correcting and aproval of the minutes of the previous day's proceedings.
3. Presentation of notices, petitions and communications.
4. Resolutions, motions and notices.
5. Reports of Standing Committees.
6. Unfinished business.
7. Special order of the day.

Rule 2. The regular meetings of the Board of Supervisors shall be held on the second Tuesday of January in each year, and on the Monday following the general election, and at such other stated times as the Board may by resolution direct.

Rule 3. The Standing Committees of this Board shall be appointed by the Chairman unless otherwise ordered by the Board at the first regular meeting in each year and such committees and the number eof members of each committee shall be as follows:

On Equalization—13.
On Finance—7.
On Laws—5.
On County Claims—5.
On Highways—5.
On Town Accounts—5.

The Committee on Town Accounts shall examine all Town Accounts presented to this Board and recommend the amounts to be raised in the tax levy in the several towns for all purposes, except the amounts raised for the care and maintenance of highways, bridges, machinery, and miscellaneous purposes for highways.

On Military Affairs—5.

On Assessment Rolls and Footings—5, who shall verify the footings of assessment rolls.

On Erroneous Assessments—5.

On Returned School Taxes—5.

On Grand Jurors—5.

On Insurance—5.

On Mortgage Taxes—3.

On Apportionment of Dog License Money—5.

To settle with the County Treasurer—five, who shall verify all receipts of such office, and payments not audited by the county auditor.

To settle with the County Superintendent of the Poor—five, who shall verify all receipts of such office, and payments not audited by the County Auditor.

County Clerk's reports of receipts—five, who shall verify all receipts of such office.

To audit the acounts ofc the county auditor and clerks of this board—5.

Reports of Town Officers—five, who shall see that all fine moneys received are paid to the proper officers.

Inspection of County Buildings—5.

Surrogate's Reports of Receipts—three, who shall verify all receipts of such office.

To settle with County Auditor—three, who shall verify all books and payments of such office.

Rule 4. At the first regular meeting in each year there shall be elected a Chairman, Journal Clerk, Clerk, and two Assistant Clerks, whose term of office shall be for one year. The term of office of all Standing Committees shall be one year.

Rule 5. The rules of order governing the last assembly of the state, shall be the rules of this Board, so far as they are applicable, unless otherwise provided by the special rules of this Board.

Rule 6. The ayes and nays shall be taken on all questions requiring a vote of the Board, when requested by one member, except whe notherwise requird by law or these rules.

Rule 7. Every resolution presented to the Board, proposing any action under the statute conferring legislative power on Boards of Supervisors, shall be prefixed by a title conciselyexpressing its contents, followign which shall be a reverance to the law or laws from which authority to pass the resolution shall be derived.

Rule 8. Every resolution specified in Rule VII shall not be put upon its final passage previous to the second reading thereof, and in no case shall the first and second readings of any such resolution be had upon the same day, except by unanimous consent for that purpose.

Rule 9. Every resolution presented to the Board, except a resolution affecting a single town, when offered, by the Supervisor of that town, shall not be put upon its final passage on the same day without unanimous consent.

Rule 10. The Journal Clerk shall at the close of each day's session of the Board make and furnish a typewritten transcript of the proceedings. Copies of these proceedings to be given to the Chairman of the Board, the Clerk of the Board, and the County Treasurer.

Rule 11. Every resolution or act carrying appropriation of county funds shall be referred to the Finance Committee for examination and report before final vote.

Rule 12. These rules can be altered, suspended, or additional rules added by a vote of the majority of the members, on a motion made after a previous notice of one day. All rules conflicting with the above are hereby rescinded.

Session for Organization

Little Valley, N. Y., Jan. 11, 1921

Pursuant to Law, the Board of Supervisors of Cattaraugus County convened in session at Little Valley, Jan. 11, 1921, at 2 o'clock P. M., and was called to order by the Clerk, Mr. John M. Reeves.

Present, Messers:—Ames, Annis, Black, Bush, Both, Courter, Cheney, Congdon, Devine, Dye, Mosher, Grimes, Garin, Gault, Hancock, Hall, Holdridge, Harrison, James, Lyon, Lynde, Myers, Morrison, Martindale, McLaughlin, McGavisk, Nix, Nutting, Oyer, Olds, Pierce, Rose, Rogers, Rasey, Rosenberry, Searl, Seitz, Sullivan, Troy, Tietz, Whipple, Watson, Welsh. 43.

Absent, Messrs:—French, Hogue, Mason, Senear ,Smith, Zimmerman. 6.

Mr. Cheney nominated Mr. O. E. Black, as Chairman of the Board Mr. Congdon and Mr. Devine seconded the nomination and Mr. Black was elected by unanimous vote.

The chairman appointed Mr. Devine and Mr. Cheney to conduct Mr. Black to the chair. Mr. Black upon taking the chair thanked the Board for the honor of being chosen for their Chairman, and set forth in a short address what his policies would be for the coming year.

Mr. Harrison nominated Mr. Reeves as clerk of the Board and Mr. Reeves was unanimously elected.

Mr. Harrison nominated Mr. T. C. Moore and Mr. C. B. Norton as Assistant Clerks and they were unanimously elected.

Mr. Olds nominated Mr. J. A. McCormick as Journal Clerk and he was unanimously elected.

By Mr. Lynde:

Whereas, On the 13th day of April 1920, the Board of Supervisors of Cattaraugus County, adopted a resolution approving the maps, plans, specifications and estimate of the cost for the improvement by State aid of Cattaraugus-Dayton, Part 2, Road No. 1569 and appropriated the county's share of the estimated cost thereof, and

Whereas, a communication has been received from the State Commission of Highways notifying this Board of Supervisors that an additional appropriation is necessary due to revision of the engineer's estimate based on present day prices for labor and materials, without change of type or design, the total estimated cost of which will amount to Six Thousand Eight Hundred ($6800.00) and no|100 dollars, of which the State, county and town will pay the following proportions:

The State	pays 50% or	$3400.00
The County of Cattaraugus	pays 50% or	3400.00

Resolved, That the original maps, plans, specifications and estimate of cost as revised to conform with the above described modification be and are hereby approved; and the resolutions heretofore adopted by this Board in regard to said road No. 1569 are hereby made applicable to said revised maps, plans, specifications and estimate of cost.

It is further resolved, That there is hereby appropriated and made immediately available, the sum of Three Thousand Four Hundred and 00|100 dollars being the amount necessary to pay the share of the said additional cost which is to be borne by the State, county and town. And the County Treasurer of said county is hereby authorized and directed to pay such proportion of the amount so appropriated as may be required to pay said share, upon the requisition or draft of the State Commission of Highways; and if there are not sufficient funds in the county treasury with which to pay such requisition or draft, the County Treasurer of said county is hereby authorized and empowered as provided by section 142 of the Highway Law to borrow all or part of said sum on the obligation of the said county issued by him or, on behalf of and in the name of the said county and acting for and on behalf of said county.

It is further Resolved, That the clerk of this Board is hereby directed to forthwith transmit a certified copy of the foregoing resolution to the State Commission of Highways.

State of New York,
County of Cattaraugus, SS:

This is to certify that I, the undersigned, Clerk of the Board of Supervisors of the county of Cattaraugus have compared the foregoing copy of resolution with the original resolution now on file in the office, and which was passed by the Board of Supervisors of said county on the 11th day of January, 1921, a majority of all the members elected to the Board voting in favor thereof, and that the same is a correct and true transcript of such original resolution and of the whole thereof.

In Witness Whereof I have hereunto set my hand and the official seal of the Board of Supervisors, this day of 1921.

.....

Clerk of the Board of Supervisors.

Adopted by unanimous vote.

By Mr. Lynde:

Whereas, On the 13th day of April 1920, the Board of Supervisors of Cattaraugus County, adopted a resolution approving the maps plans, specifications and estimate of cost and appropriated the county's and town's share of the estimated cost thereof, and

Whereas, A communication has been received from the State Commission of Highways notifying this Board of Supervisors that due to revision of the engineer's estimate, a change in mix for a proportion of the highway from 1-1½-3 to 1-1½-3½, an additional appropriation is necessary, the total estimated cost of which will amount to Twenty Four Thousand Eight Hundred and 00|100 dollars, of which the State, county and town will pay the following proportion:

The State	pays 50% or $12,400.00
The County of Cattaraugus	pays 50% or 12,400.00

Resolved, That the original maps, plans, specifications and estimate of cost as revised to conform with the above described modification be and are hereby approved; and the resolutions heretofore adopted by this Board in regard to said road No. 1509 are hereby made applicable to said revised maps, plans, specifications and estimate of cost.

It is further Resolved, That there is hereby appropriated and made immediately available, the sum of Twelve Thousand Four Hundred and 00|100 dollars, being the amount necessary to pay the share of the additional cost which is to be borne by the State, county and town. And the County Treasurer of said county is hereby authorized and directed to pay such proportion of the amount so appropriated as may be required to pay said share, upon the requisition or draft of the State Commission of Highways; and if there are not sufficient funds in the county treasury with which to pay such requisition or draft, the County Treasurer of said county is hereby authorized and empowered as provided by section 142 of the Highway Law to borrow all or part of said sum on the obligation of the said county issued by him for, on behalf of and in the name of the county and acting for and on behalf of said county.

It is further resolved, That the clerk of this Board is hereby directed to forthwith transmit a certified copy of the foregoing resolution to the State Commission of Highways.

State of New York }
County of Cattaraugus } SS:

This is to certify that I, the undersigned, Clerk of the Board of Supervisors of the county of Cattaraugus have compared the foregoing copy or resolution with the original resolution now on file in the office, and which was passed by the Board of Supervisors of said county on the 11th day of January 1921, a majority of all the members elected to the Board voting in favor thereof, and that the same is a correct and true transcript of such original resolution and of the whole thereof.

In Witness Whereof I have hereunto set my hand and the official seal of the Board of Supervisors, this.....day of.....1921.

.....
Clerk of the Board of Supervisors.

By Mr. Ames:

Resolved, That the Chairman of the Board of Supervisors of Cattaraugus County be and is hereby authorized to procure by purchase any land or lands, necessary to be procured for any rightaway, for any State or County Highway to be constructed within the said County, so far as he is authorized so to do under the Highway Laws of the State of New York, and in case that any such land or lands cannot

be acquired by purchase, then in that case the Chairman is hereby authorized to institute condemnation proceeding or proceedings, as provided by said Highway Law, to verify the petition or petitions for instituting the same, to employ an attorney and do any other act or acts necessary for carrying on such proceeding or proceedings to final completion

Laid over under the rules.

Mr. Congdon presented the following Rules of Order of the Board of Supervisors of Cattaraugus County for the year 1921, and they were adopted by unanimous vote:

Rules of Order

RULES OF ORDER
OF THE
BOARD OF SUPERVISORS OF CATTARAUGUS COUNTY FOR 1921

Rule 1. Upon the appearance of a quorum, which shall consist of a majority of the members of the Board, the order of business shall be as follows:

1. The call to order by the Chairman and the call of the roll by the Journal Clerk.

2. Reading, correcting and approval of the minutes of the previous day's proceedings.

3. Presentation of notices, petitions and communications.

4. Resolutions, motions and notices.

5. Reports of Standing Committees.

6. Unfinished business.

7. Special order of the day.

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Rule 3. The Standing Committees of this Board shall be appointed by the Chairman unless otherwise ordered by the Board at the first regular meeting in each year and such committees and the number of members of each committee shall be as follows:

On Equalization—13.

On Finance—7.

On Laws—5.

On County Claims—5.

On Highways—5.

On Town Accounts—5.

The Committee on Town Accounts shall examine all Town Accounts presented to this Board and recommend the amounts to be raised in the tax levy in the several towns for all purposes, except the amounts raised for the care and maintenance of highways, bridges, machinery, and miscellaneous purposes for highways.

On Military Affairs—5.

On Assessment Rolls and Footings—5, who shall verify the footings of assessment rolls.

On Erroneous Assessments—5.

On Returned School Taxes—5.

On Grand Jurors—5.

On Insurance—5.

On Mortgage Taxes—3.

On Apportionment of Dog License Money—5.

To settle with the County Treasurer—five, who shall verify all receipts of such office, and payments not audited by the county auditor.

To settle with the County Superintendent of the Poor—five, who shall verify all receipts of such office, and payments not audited by the County Auditor.

County Clerk's reports of receipts—five, who shall verify all receipts of such office.

Sheriff's Reports of Receipts—five, who shall verify all receipts of such office.

To audit the accounts of the county auditor and clerks of this board—5.

Reports of Town Officers—five, who shall see that all fine moneys received are paid to the proper officers.

Inspection of County Buildings—5.

Surrogate's Reports of Receipts—three, who shall verify all receipts of such office.

To settle with County Auditor—three, who shall verify all books and payments of such office.

Rule 4. At the first regular meeting in each year there shall be elected a Chairman, Journal Clerk, Clerk, and two Assistant Clerks, whose term of office shall be for one year. The term of office of all Standing Committees shall be one year.

Rule 5. The rules of order governing the last assembly of the state, shall be the rules of this Board, so far as they are applicable, unless otherwise provided by the special rules of this Board.

Rule 6. The ayes and nays shall be taken on all questions requiring a vote of the Board, when requested by one member, except when otherwise required by law or these rules.

Rule 7. Every resolution presented to the Board, proposing any action under the statute conferring legislative power on Boards of Supervisors, shall be prefixed by a title concisely expressing its contents, following which shall be a reverence to the law or laws from which the authority to pass the resolution shall be derived.

Rule 8. Every resolution specified in Rule VII shall not be put upon its final passage previous to the second reading thereof, and in no case shall the first and second readings of any such resolution be

had upon the same day, except by unanimous consent for that purpose.

Rule 9.—Every resolution presented to the Board, except a resolution affecting a single town, when offered, by the Supervisor of that town, shall not be put upon its final passage on the same day without unanimous consent.

Rule 10. The Journal Clerk shall at the close of each day's session of the Board make and furnish a typewritten transcript of the proceedings. Copies of these proceedings to be given to the Chairman of the Board, the Clerk of the Board, and the County Treasurer.

Rule 11. Every resolution or act carrying appropriation of county funds shall be referred to the Finance Committee for examination and report before final vote.

Rule 12. These rules can be altered, suspended, or additional rules added by a vote of the majority of the members, on a motion made after a previous notice of one day. All rules conflicting with the above are hereby rescinded.

By Mr. Both:

To the Board of Supervisors of the County of Cattaraugus:

Whereas, the property now owned and occupied by the Salvation Army, situate at 114 East Sullivan Street ,in the third ward of the City of Olean, was on the 1920 State and County tax roll, assessed in the name of the undersigned, N. V. V. Franchot, at the valuation of $3000.00, and a tax and fee of $29.56 is levied against said property; and

Whereas, the said property above mentioned was on or about October 21st, 1920, deeded by the undersigned, to the Salvation Army and is now owned and occupied by the said organization, a corporation organized and doing, religious and charitable work, and by Section 4, sub-division 7 of the tax law, is exempt from taxation, and therefore should not be included in the taxable property of the City of Olean;

Therefore, the subscriber petitions your Honorable Body to annul the assessment so made and cancel the tax levied and cause the same to be stricken from the current and future tax rolls of the City of Olean.

Respectfully submitted,
N. V. V. FRANCHOT,
By John F. Andrews, Att'y in Fact.

Resolved, That the County Treasurer be and is hereby directed to pay the amount of $29.56, to said Salvation Army and charge the same to the City of Olean.

Adopted by unanimous vote.

Br. Mr. Troy:

Whereas, the facts disclosed by the following affidavit appear to the satisfaction of the Board of Supervisors;

State of New York, }
County of Cattaraugus, } SS:
City of Olean. }

Charles C. Jennings being duly sworn deposes and says that he was formerly the owner of the premises described in the receipted tax bill hereto attached and made a part of this affidavit; that at the time said property was so purchased by deponent said property was assessed for general tax purposes; that deponent paid for said property with pension money received by deponent from the United States Government for services rendered said government during the Spanish-American War; that deponent at that time filed an affidavit with the assessors of the Town of Olean to the effect that said property was so purchased with said pension money; that after the filing of said affidavit with said assessors said property was at no time assessed for tax purposes except school tax, during the time said deponent owned the said property except the tax paid by him under protest as evidenced by the said attached receipted statement. That deponent prays that he be reimbursed the amount of said tax paid amounting to the sum of $15.47.

Sworn to before me this 10th
day of January, 1921.

Hugh A. Cobb,
Notary Public.

Resolved, That the County Treasurer be and is hereby directed to pay the amount of $15.47 to Chas. C. Jennings and charge the same to the Town of Olean.

Referred to the Committee on Laws.

Mr. Whipple presented the Bond of Glen W. Hall, Treasurer of the Cattaraugus County Farm Bureau Association and it was referred to the Committee on Laws.

By Mr. Hancock:

Resolved, That the Board of Supervisors appropriate the sum of $1500.00, or so much thereof as may be necessary to furnish the sheriff with a new automobile, that the said amount be made immediately available, and that the County Treasurer be authorized to pay said sum or portion thereof upon the presentation of vouchers properly signed by a committee of three appointed by the Chairman to purchase said automobile.

Laid over under the rules.

On motion of Mr. Devine the Board adjourned until 9:30 tomorrow morning.

Little Valley, N. Y., Jan. 12, 1921.

Board called to order by the Chair.

Present, Messrs:—Ames, Annis, Black, Bush, Both, Courter, Congdon, Cheney, Devine, Dye, Mosher, Gault, Hogue, Hancock, Hall, Holdridge, Harrison, James, Lynde, Myers, Morrison, Martindale, McLaughlin, McGavisk, Nix, Nutting, Oyer, Pierce, Rose, Rogers, Rosenberry, Searl, Senear, Troy Tietz, Whipple, Watson, Welsh, Zimmerman, Lyon, Seitz, Grimes, Rasey. 43.

Absent, Messrs:—French, Garin, Mason, Olds, Smith, Sullivan. 6.

Minutes of previous session read and approved .

The Chairman appointed the following committees for the year 1921.

EQUALIZATION—Oyer, Senear, Olds, Zimmerman, Congdon, Hall, Rogers, Watson, Pierce, Rasey, Searl, Myers, Hogue.

FINANCE—Harrison, Oyer, Hancock, Nix, Martindale, Devine, Pierce.

LAWS—Congdon, Harrison, Annis, Troy, Devine.

COUNTY CLAIMS—Holdridge, Courter, French, Sullivan, Searl.

HIGHWAYS—Lynde, Martindale, Grimes, Rosenberry, Rasey.

TOWN ACCOUNTS—Hall, Mosher, Lyon, Bush, Nutting.

MILITARY AFFAIRS—Morrison, French, Rose, Sullivan, Nutting.

ASSESSMENT ROLLS AND FOOTINGS—Rogers, Tietz, Whipple, Hogue, Welsh.

ERRONEOUS ASSESSMENTS—Olds, Mason, Gault, Pierce, Bush.

RETURNED SCHOOL TAXES—Rosenberry, French, James, Sullivan, Troy.

GRAND JURORS—McGavisk, James, Whipple, Myers, Bush.

INSURANCE—Hancock, Smith, Lyon, Garin, Welsh.

MORTGAGE TAXES—Cheney, Holdridge, Pierce.

APPORTIONMENT OF LICENSE MONEY—Courter, Seitz, Morrison, Garin, Hogue.

TO SETTLE WITH COUNTY TREASURER—Zimmerman, Dye, James, Troy, Bush.

TO SETTLE WITH SUPERINTENDENT OF POOR—Gault, Both, Lyon, Devine, McLaughlin.

COUNTY CLERK'S REPORT OF RECEIPTS—Dye, Both, Annis, Myers, Bush.

SHERIFF'S REPORTS ON RECEIPTS—Tietz, Ames. Nix, Garin, Rasey.

TO AUDIT ACCOUNTS OF COUNTY AUDITOR AND CLERKS OF BOARD—Nix, Lynde, Mosher, Nutting, Welsh.

REPORTS OF TOWN OFFICERS—Mason, Rose, Mosher, Sullivan, Hogue.

INSPECTION OF COUNTY BUILDINGS—Seitz, McGavisk, Oyer, Welsh, McLaughlin.

SURROGATE'S REPORT OF RECEIPTS—Grimes, Cheney, Sullivan.

TO SETTLE WITH COUNTY AUDITOR—Senear, Both, Garin.

HIGHWAY OFFICIALS—Ames, Watson Devine.

By Mr. Harrison:

Resolved, That the sale of part of lot 46, town 3, range 7, Town of Salamanca as described in application of A. E. Montie, by the County Treasurer to said Montie, October 7, 1919, be and the same is hereby cancelled and the County Treasurer is hereby authorized and directed to pay to said Montie the sum of $46.25, and that said amount be charged back to the Town of Salamanca.

Adopted by unanimous vote.

To the Board of Supervisors:

Gentlemen:—

As the Olean Evening Herald and the Republican Press have seen fit to return the orders issued to them for payment of publications of Lists of Nominations in the amount of $500.00, as recommended by your committee Dec. 3, 1920, I herewith present the letters accompanying the returned orders for your consideration.

J. B. REEVES, Clerk of the Board.

Communications of the Olean Evening Herald and Republican Press were referred to the Committee on Laws.

Mr. Ames called up his resolution relating to the procuring of Highway rightaways, and the same was adopted by unanimous vote.

Mr. Annis presented a resolution relating to the hiring of Physician for the Jail, and the resolution was laid over under the rules and referred to the committee on Finance.

Mr. Ames offered a resolution for the appropriation of funds to purchase an Adding Machine for the Sheriff's office and the resolution was laid over and referred under the rules.

Mr. Senear presented the following report of the Superintendent of Highways, which was accepted and ordered printed in the Journal.

REPORT OF COUNTY SUPERINTENDENT OF HIGHWAYS

To the Honorable Board of Supervisors of Cattaraugus County, N. Y., for the year 1920.

This has been a wonderful year full to the brim on account of the great interest shown by the county in the matter of roads, especially the so called 320-A (County and Town Roads).

Your Board of Supervisors early in the year selected one of the several methods provided in the Law for operating, namely, the one where the roads are constructed by a committee from the Board of Supervisors, together with the County Superintendent and the local supervisor is also a member in his own town.

We found ourselves up against the necessity of creating a system from the beginning; lack of adequate machinery and difficulties in getting same delivered and the great advances in costs of everything made, it is a rather discouraging thing to deal with, but everyone was kind and seemed to understand and there was no slackening of the demands so we went to it.

After the usual state meeting of county superintendents, examination of H. B. & M. and other reports, etc., the State's programme looked like we were in for a wonderful year. Later the State abandoned its programme and that made the countyroad construction work seem all the more important.

The towns (twenty-eight in number) requested and were granted appropriations and we started working in earnest.

I received a letter from the Highway Department bearing date of March 22nd informing me that Cattaraugus County had been allotted four heavy aviation 3 ton trucks at Syracuse and two Pierce Arrow 2 ton trucks at Syracuse for use in highway construction if we would come after them and pay a follow up charge to the State of $317.94. I undertook to get them and arrived home April 3rd with them.

This was quite a bit of encouragement to me as we were about attempting long hauls in some of our roads that the State had never felt able to attempt and this seemed to relieve that part of the situation, and while on the truck question, wish to say that later a letter bearing date of July 2nd, we were offered three more.

One New Kelly Springfield 3½ ton at Albany and one Pierce Arrow 2 ton at Syracuse and one Nash Quad 2 ton at Syracuse, with the same understanding as to their use and charge which amounted to cost of getting them driven in and follow up of $231.77. I wish to say that these trucks are a God send to the work and with some overhauling, etc., will be as good as new.

Early in May the highway officials began a careful study of the local materials and conditions in the various towns that were asking apropriations.

We were met with great interest in most every town we visited and in the main satisfied with the possibilities for construction and wish to say that we designated stone wherever we possibly could as that was our first choice, but for various reasons had to start with slag in some places that we will be building with stone later due to various causes.

There was a very noticeable lack of necessary machinery that prevailed everywhere, but decided to get along without wherever we could as there was great trouble in getting anything delivered and the prices of machinery were out of sight, but four towns were going to be left without any construction unless rollers were furnished and the committee was given authority by your Honorable Board to buy the same on request by the towns, which we did, and on August 24th, we unloaded three Austin gas rollers for use in Lyndon, Great Valley, Humphrey and Leon, and they worked very satisfactorily in every instance.

There was a request from 7 towns for unloaders, and we bought 5 and placed them so they would do the work for the 7 towns. We

purchased the good roads portable car unloader complete in each instance, which included 20 ton portable bin on wheels, 32 ft. special steel frame elevator, special hopper, elevator chute complete, gasoline engine with clutch pulley 35 ft. 6 in. 5 ply gandy belt with laces, and these gave good satisfaction.

We found that the foreman or men to take charge of the work on the ground were the all important and hard feature of our undertaking as labor was very hard to find and proficient foremen working with fore knowledge of the job were not to be had so we sat up each job with the best to be found and while it made a great deal of superintending necessary, thanks to the local Supervisor to whom the additional work that this condition caused, but in many cases the work went on famously.

We have been tempted at times to ask the various towns to get better prepared with many missing kinds of much needed machinery, but thought better of it in view of the necessarily short time in which we could do work as the financial and preliminary conditions called for delay so that the time left was very short and we decided to get along although we realized we were in many cases badly handicapped, but an anticipated drop in prices before another season would likely overcome the handicap; also we took chances of delivery being too late for this year's work. In other words, we worked as we could, and many things were not as we would have had them, but chargeable to extraordinary times and conditions.

We think we have a very satisfactory type of road specification as it is a boiled down so to speak result of careful study and survey on the ground of the results of the last four or five years construction in many counties of the state as visited by your committee in the month of June and displayed by each County Superintendent and discussed very frankly with a view of avoiding all the mistakes if any, made in such other counties. We were given very cordial reception and frank statement from the local County Superintendents which were worth to Cattaraugus County many times the cost of the trip and saved the trouble by the various dont's and admonitions freely offered, among which was the advice which we early accepted of not building less than 14 ft. wide, a matter which we changed so that Cattaraugus roads are all not less than 14 feet.

The experience of the past year would fill a large volume, but be of no special benefit and space does not permit too many details. We are always delighted to discuss the road affairs and invite not only

members of your Honorable Board but everyone interested to ask any question that may come to mind at any time, and we will take pleasure in discussing the matter with you.

I take pleasure in presenting in briefest manner possible a synopsis of the accomplishment in each of the towns in the county, and in study of the same, will call attention to the fact that the cost in nearly every instance of construction includes certain items of expense attributable to cost of organizing, such as opening up a quarry and building roads to the same, setting up unloader plants, etc., etc., chargeable to the entire accomplishment in the town instead of being applied on the short amount built the past year.

In closing, we wish to extend our most sincere thanks and appreciation for all the kind consideration and thought for our comfort in the effort of the year, and ask for a continuance of interest and support without which we know we are helpless with so vast a programme as this of ours.

It would not be fair to ignore the part the Highway Department has played. I wish to extend thanks to the Department, especially the Third Deputy, Mr. Chas. VanAmburg, his assistant, Mr. Fred Buck, and District Superintendent J. C. Van Arsdale, and many others for support and timely advice.

Allegany—Five Mile Road; Length of improvement 2800 ft. of base 14 ft. wide, 1 foot thick. 1204.6 tons of slag was used in building this road. The total cost was $6450.04, 22% of which is to be paid by the town, the remaining 78% to be paid by the county.

Ashford—Road leading from Ellicottville-Ashford town line northerly through the hamlet of West Valley: Length of improvement 10,000 ft. of base, 700 ft. of which is 16 ft. wide, remaining 9300 ft. 14 ft. wide, average thickness 1 foot. This road is built of field stone Total cost, $12856.92, of which 17% is to be paid by the town. The remaining 83% to be paid by the county.

Dayton—Road leading from Dexters Corners westerly through the Village of South Dayton to the Chautauqua County line: Length of improvement 6400 ft. of base, 3000 ft. of which was 14 ft. wide and 3400 ft. 18 ft. wide. Average thickness 1 foot. The road was built of 2554.78 tons of slag. Total cost $12040.42, which the town pays 18% and the county pays 82%.

East Otto—Road leading from East Otto Corners north toward Springville: Length of improvement 1300 ft. of base, 550 ft. of which is 16 ft. wide, 750 ft. 14 ft. wide; average thickness 1 foot. This road was built of quarry stone. Total cost $1973.78, which the town pays 14%, the remaining 86% to be paid by the county.

Ellicottville—Road leading from Ellicottville Town line southerly toward Ashford Junction: Length of improvement, 1800 ft. of base, 14 ft. wide and 1 ft. thick. This road was built of field stone. Total cost $3219.08. The town pays 19% and the county 81%.

Farmersville—Road leading from railroad crossing at Merrill Soule Plant at Farmersville Station toward Farmersville Center: Length of improvement, 1200 ft. of base 14 ft. wide and 1 ft. thick. 571.15 tons of slag was used to build this road. Total cost $2100.61. The town pays 15% and the county pays 85%.

Franklinville—Road leading from the Ischua-Franklinville Road through Cadiz, a distance of one mile. Just a survey was made. Total cost of the survey was $35.78. Town pays 21% and the county 78%.

Great Valley—Road leading from Great Valley-Humphrey town line toward Great Valley: Length of improvement, 2200 ft. of base 14 ft. wide and 10 inches thick. 740.12 tons of slag was used. Total cost $5016.46. Town to pay 19% and county 81%.

Hinsdale—Road leading from the state road at Browns Corners westerly across the Pennsylvania Railroad, a distance of 1 mile. Just a survey was made costing $15.94. The town to pay 18% and the county to pay 82%.

Humphrey—Road leading from Great Valley-Humphrey Town line easterly toward Humphrey Center: Length of improvement, 2100 ft, of base, 14 ft. wide and 10 inches thick. 845 tons of slag was used. Total cost $4454.69, of which the town pays 11% and the county pays 89%.

Ischua—Road leading from the Allegany County line northwesterly through Abbott to Lyndon Town line a distance of 1 mile: Just a survey was made and cost was $14.70. The town to pay 13% and the county 87%.

Leon—Road leading from Leon Center easterly to New Albion

Town line: Length of improvement was 1500 ft. of base, 14 ft. wide and 10 inches thick. It was built of quarry stone and cost $2537.77. The town to pay 13% and the county 87%.

Little Valley—Road leading from north bounds of the village of Little Valley northerly to Mansfield Town line: A survey was made costing $54.20. The town to pay 16% and the county 84%.

Lyndon—Road leading from Lyndon-Franklinville Town line easterly toward Lyndon Center: Length of improvement, 1200 ft. of base, 14 ft. wide and 1 foot thick. The road was built of slag, 646.55 tons being used. Total cost $5262.82. The town pays 11% and the county 89%.

Machias—Road leading from Franklinville-Machias state road easterly to Pennsylvania Railroad at Machias Junction: Length of improvement, 1600 ft. of base, 14 ft. wide and 1 foot thick. 421.18 tons of slag was used. Total cost $3096.72. The town to pay 17% and the county 83%.

Mansfield—Road leading from Ellicottville-Mansfield town line northwesterly to Orlando, a distance of 1 1-8 miles. Just a survey was made at a cost of $28.35. The town to pay 14% and the county 86%.

Napoli—Road leading from Napoli-New Albion town line near Champlins Corners westerly to Napoli Corners: A survey was made of 1 mile and gravel and cement was bought for culverts. No work was done. Total cost was $293.95. The town to pay 12% and the county 88%.

New Albion—Road leading from New Albion Corners westerly toward Leon: A survey of 1 mile was made and road widened at sharp curve just west of New Albion. Total cost $481.15. The town pays 18% and the county 82%.

Olean—Road leading from city line known as East River Road: Length of improvement, 1150 ft. of base, 14 ft. wide and 1 foot thick, built of quarry stone. Total cost $3559.75. The town to pay 21% and the county 79%.

Otto—Road leading from Otto northerly toward Zoar: A survey of 1 mile was made costing $15.08. The town to pay 15% and the county 85%.

Perrysburg—Road leading from Perrysburg easterly toward Gowanda: A survey of 2 miles was made costing $18.10. The town to pay 16% and the county 84%.

Portville—Road known as the Haskell Road: Length of the improvement, 3000 ft. of base 14 ft. wide and 1 foot thick. This was built of quarry stone. Total cost $4475.85. The town pays 19% and the county 81%.

Randolph—Road known as Coldspring street: Length of improvement, 1450 ft. of base, 14 ft. wide and 10 inches thick. The road was built of 610 tons of slag. Total cost $3409.27. The town to pay 18% and the county 82%.

Yorkshire—Road leading from Pennsylvania Railroad Station westerly through Delevan to Graham School House: Length of improvement, 8000 ft. of base 14 ft. wide and 1 foot thick. This road was built of field stone. Total cost $11,452.48. The town to pay 15% and the county 85%.

Very respectfully, etc.,
WALTER H. BOWEN,
County Superintendent of Highways.

E. J. CHENEY, Chairman,
E. B. SENEAR,
JAMES DEVINE,
County Highway Officials Committee.

The Sheriff presented the following report which was accepted and ordered printed in the Journal:

SHERIFF'S DEPARTMENT
County of Cattaraugus

Quarterly Statement of Expenses, Fourth Quarter, 1920.

To the Chairman of the Board of Supervisors, the Clerk of the Board of Supervisors and the County Treasurer of Cattaraugus County:

Pursuant to the requirements of Section 9, Chapter 142 of the Laws of 1900 as amended by Chapter 512 of the Laws of 1909, I respectfully present the following statement of claims for purchases, necessary

expenses and disbursements of this department for the quarter ending Dec. 31, 1920.

The claims of officers and other claimants listed, are herewith filed with the Clerk of the Board of Supervisors.

SUMMARY STATEMENT OF TOTAL COST

Sheriff, Office and Quarters			
Salaries, Sheriff and field deputies		$ 1787.50	
Travel Expense			
Criminal proceedings	$613.04		
Civil actions	143.07		
Other expense	80.74	836.85	
Office expense		354.34	
Miscellaneous		1095.61	$ 4074.30
Jail Building			
Upkeep of Building and Grounds		$ 349.73	
Furnishings		162.50	
Heat and Light		692.30	
Other Expense		3.12	$ 1207.65
Jail Inmates			
Salaries, Turnkey, Matron, Chaplain, Physician		$ 437.50	
Food Supplies		910.10	
Clothing, Bedding and Supplies		120.39	
Other Expense		328.51	$ 1796.50
Total for Sheriff's Department			$ 7078.45

Respectfully submitted this 12 day of January, 1921.

.....

Sheriff of Cattaraugus County.

STATE OF NEW YORK }
COUNTY OF CATTARAUGUS } ss.:

Raymond T. Mallery being duly sworn says that the above statement with the lists attached hereto and the claims presented herewith is in all respects a full and true statement of all bills and claims against the County of Cattaraugus authorized by him and arising

through his official acts for the Sheriff's Department of Cattaraugus County during the Fourth quarter of the year 1920.

RAYMOND T.MALLERY

Sworn to before me this 12th day of January 1920.

F. M. MERRILL,
County Clerk.

STATEMENT OF RECEIPTS AND SERVICES

SHERIFF'S DEPARTMENT, COUNTY OF CATTARAUGUS.
FOURTH QUARTER 1920.
SUMMARY

Sundry Receipts:		
Conveyance of prisoners to state prisons...		$ 101.00
Board of prisoners		
Sale of Barrel		2.00
Fines received and paid to Salamanca City	$ 15.00	
Fines received and paid to County Treasurer	1550.00	
	$1565.00	

Total reimbursements for expenditures by county.....	$103.00
Earnings in civil actions	381.22
Total	$ 484.22

By Mr. Lynde:

Resolved, That the Board of Supervisors of Cattaraugus County recommend the following changes to the Highway Law, to wit:

That the state shall be liable to pay the expenses for the construction and repair of all bridges over streams or other waters on all state and Federal Highways.

That all bridges constructed over streams of other waters upon all county highways constructed jointly by the state and county under

section 122 of the highway law shall be constructed, improved and maintained jointly by the county and the state in the same proportion as county highways.

That all bridges constructed over streams or other waters upon county aid town highways in pursuance to section 320 and 320-A of the Highway Law, shall be constructed, improved and maintained at the joint expense of the county and towns in the same proportion that said highways were built.

Further Resolved, that a copy of this Resolution be transmitted to the Assemblyman from this County and the Senator of this District and that they urge an amendment to the Highway Law in accordance herewith.

Adopted by unanimous vote.

By Mr. Watson:

Whereas, it appears from the bids submitted for the printing of the Journals for the year 1921, that the Republican Press of Salamanca, N. Y., is the lowest bidder,

Therefore, be it Resolved,-That this Board award the contract for the printing of the Journal of Proceedings of the Board for 1921, at the price of $1.75 per page for 1000 copies of the annual journal, and $1.50 per page for 75 copies of the quarterly journal, to the Republican Press of Salamanca, N. Y.

Laid over under the rules.

Mr. Troy offered a resolution appropriating $300.00 for the use of the Society for the Prevention of Cruelty to Animals, which was laid over and referred.

Mr. Mosher offered a resolution relating to the expenses of the County Election Commissioners and their office which was laid over and referred.

By. Mr. Courter:

Date Dec. 28, 1920

The Town of Otto, County of Cattaraugus, State of New York,

hereby respectfully requests that the Highway Officials of the Board of Supervisors, County of Cattaraugus, State of New York, purchase the following equipment for the Town of Otto, County of Cattaraugus, State of New York, to wit: One ten ton Monarch Standard Steam Roller.

It is understood by both parties to this agreement that the aforementioned equipment shall be used by the Town of Otto, County of Cattaraugus, State of New York, for the purpose of constructing Town and County roads in the Town of Otto, County of Cattaraugus, State of New York.

In making this request the Town of Otto, County of Cattaraugus, State of New York, hereby agrees to lease this equipment from the Cattaraugus County, New York State, at a sum which shall prove acceptable to the Town, the County Highway Officials, and Board of Supervisors, this sum to be fixed daily rental for every day this equipment shall be in actual use, until such time as the total amount of such rentals paid to the county shall equal the original sum paid by the county for this equipment at which time the equipment listed shall become the property of the Town of Otto, County of Cattaraugus, State of New York.

Executed in triplicate this 28th day of Dec., 1920.

Signed,
The Town of Otto, County of Cattaraugus

The Town of Otto, County of Cattaraugus, State of New York.

Town Superintendent .....
Town Supervisor, A. L. COURTER,
Town Clerk, W. S. AUST,
Justice of Peace, G. L. BALL,
Justice of Peace, A. D. BALLARD,
Justice of Peace, C. E. FOSTER.

Approved:

County Supt. of Highways Highway Officials of.....County

Referred to Highway Officials.

Mr. Hancock presented the report of the Special Committee appointed to co-operate with the local historians in compiling historical record and the report was referred to the Committee on Laws.

On motion of Mr. Devine the Board adjourned until 1 o'clock P .M.

AFTERNOON SESSION

Mr. Nix, Chairman of the Committee to Audit Accounts of the County Auditors and Clerks of the Board, presented the following report which was adopted:

To the Board of Supervisors of Cattaraugus County:

The undersigned, your Standing Committee on County Auditor and Clerks Accounts, respectfully report that they have examined the several accounts referred to them, and recommend that orders be drawn in favor of the respective claimants for the amounts allowed them, as follows:

No. of Claim	Claimant	Amount Claimed	Amount Allowed
1	J. A. McCormack	$ 9.83	$ 9.83
2	J. B. Reeves	21.23	21.23
3	J. B. Reeves	31.81	31.81
4	The Hub	226.80	226.80
5	The Hub	6.89	6.89
6	The Hub	3.50	3.50
7	The Hub	4.75	4.75

Respectfully submitted,

GEO. H. NIX,
V. R. LYNDE,
C. W. MOSHER,
W. H. NUTTING,
W. H. WELSH.

By Mr. Ames:

Resolution authorizing the County Treasurer of the County of Cattaraugus, N. Y., to borrow money by temporary loan to provide money to aid divers towns of said county in the construction and improvement of various highways in such towns under the provisions of

Section 320-A of the Highway Law, as heretofore determined by the Board of Supervisors.

Adopted on the 12th day of January 1921, two-thirds of all the supervisors elected to the Board of Supervisors of such County voting in favor thereof.

The Board of Supervisors of the County of Cattaraugus in pursuance of authority conferred by Section 320-A of the Highway Law and the Acts amendatory thereof and supplemental thereto, and in pursuance of the provisions of Sections 12 and 14 of the County Law, and pursuant to the provisions of the General Municipal Law, does enact as follows:

Whereas, The Board of Supervisors of the County of Cattaraugus, N. Y., has heretofore, pursuant to the provisions of Section 320-A of the Highway Law, determined to aid divers towns in said county in the construction and improvement of various highways in such towns and has heretofore, by proceedings duly had and taken, designated the highways which said towns are to construct and improve by the aid of the county, and has ordered the construction and improvement of such highways so designated accordingly, and said Board of Supervisors has also determined by proceedings duly had and taken the proportion of the costs therefor to be borne by the county and towns respectively, and

Whereas, the total maximum cost of such construction and improvements is estimated at the sum of One Million Dollars and upwards, which has by proceedings duly had and taken been appropriated accordingly, and

Whereas, there is not sufficient monies of the county available to pay the amount so apportioned, or any part thereof, after defraying other county expenses, and

Whereas, the Board of Supervisors has determined to borrow a sum not to exceed Two Hundred Thousand Dollars, being a part of the whole amount needed for such construction and improvement, by temporary loan in anticipation of the next succeeding tax levy, or in anticipation of the proceeds of Bonds of such county to be issued for the payment thereof.

Now Therefore, Resolved that the County Treasurer of Cattaraugus County be and hereby is authorized and empowered to borrow a sum not to exceed the sum of Two Hundred Thousand Dollars by

temporary loan, through certificates of indebtedness or other obligations of such county, in anticipation of the next succeeding tax levy, or the proceeds of Bonds of such county to be issued for the payment thereof, as authorized by Section 320-A of the Highway Law.

Resolved Further, That such certificates of indebtedness or other obligations be signed by the Treasurer of Cattaraugus County, and that the same be issued, negotiated and sold according to law, at not less than par and to the best advantage, and to bear interest at not to exceed the legal rate. The proceeds of such certificates or other obligations shall be applied in aid of divers towns of said county in the construction and improvement of various highways in said towns under the provisions of Section 320-A of the Highway Law according to and as heretofore determined by the Board of Supervisors. That prior to the issue and negotiation of such certificates of indebtedness or other obligations, said County Treasurer, execute, acknowledge and deliver to this Board a Bond in pursuance of Section 14 of the County Law in the penal sum of $2500.00, to be approved as to form and sufficiency. by the County Judge and County Clerk of such county for the faithful performance of his duty in issuing said certificates of indebtedness or other obligations and the lawful application of the funds arising therefrom, and of the funds which may be received by tax for the payment thereof, which may come into his hands.

Resolved Further, That such certificates of indebtedness or other obligations be made payable within one year from their date, and that the Board of Supervisors of the County of Cattaraugus, N. Y., levy and assess by tax a sum sufficient to pay the interest and the principal of the same as they shall become due; also that the Board of Supervisors lay and spread upon the taxable property of each town so receiving such aid from the county as aforesaid a tax sufficient to pay the interest and the principal of such certificates of indebtedness or other obligations properly payable by each town respectively so receiving such aid aforesaid.

Resolved, Further, That such certificates of indebtedness or other obligations shall be in the following form, the blanks being properly filled:

County of Cattaraugus, Treasurer's Office, SS:

No..... Salamanca, N. Y.,.....1921

The County of Cattaraugus, in the State of New York, hereby acknowledges its indebtedness and for value received promises to pay to..... or assigns on the.....

day of .....1921, the sum of.....dollars, with interest thereon at the rate of.....per cent, per annum, payable at the office of the County Treasurer of the County of Cattaraugus in the City of Salamanca, N. Y., on the.....day of..... in the year nineteen hundred and.....

This certificate is issued in pursuance of a resolution of the Board of Supervisors of Cattaraugus County, adopted at a Special Session of said Board, on the 12th day of January 1921, and in pursuance of Section 320-A of the Highway Law, and Sections 12 and 14 of the County Law, and pursuant to the General Municipal Law.

Dated .....

.....
County Treasurer of Cattaraugus County

By Mr. Ames:

Resolved, That the sum of $2,500,000 be appropriated and made immediately available by this Board to be known as the Federal Motor Truck Fund, and the County Auditor is authorized to draw orders on the County Treasurer to be paid from this fund on vouchers signed and approved by the County Superintendent of Highways.

Adopted by unanimous vote.

By Mr. Ames:

Resolved, That the County Superintendent of Highways and Highway County Officials be and hereby are authorized to purchase such machinery as may be necessary for the building of Highways in said county under authority given them by Chapter 320-A of the Highway Law as amended by the Legislature in 1920.

Laid over under the rules.

On motion of Mr. McLaughlin the Board adjourned until 9:30 tomorrow morning.

Little Valley, N. Y., Jan. 13, 1921

Board called to order by the Chairman, Mr. O. E. Black .

Present, Messrs:—Ames, Annis, Black, Bush, Courter, Cheney, Devine, Dye, Mosher, Grimes, Gault, Hogue, Hancock, Hall, Harrison, Lyon, Lynde, Myers, Morrison, Martindale, McLahghlin, McGavisk, Nix, Nutting, Oyer, Olds, Pierce, Rose, Rogers, Rasey, Rosenberry, Searl, Senear, Seitz, Tietz, Whipple, Watson, Welsh. 38.

Absent, Messrs:—Both, Congdon, French, Garin, Holdridge, James, Mason, Smith, Sullivan, Troy, Zimmerman. 11

Minutes of previous session read and approved.

Mr. Ames offered the following resolution, which was laid over and referred to the Finance Committee:

Resolved, That the sum of $500.00, or so much thereof as may be necessary be appropriated and made immediately available for the purchase of office equipment for the County Superintendent of Highways, to be paid on the O. K. of the Sup't of Highways on presentation of duly certified bills, audited by the County Auditor.

By Mr. Ames:

Whereas, In the purchase of material and supplies used in the construction of county aid roads, a material saving can be effected if such purchases can be paid for promptly;

Therefore, be it Resolved, That all materials and supplies used in the construction of county air roads in this county which are purchased by the highway officials of this county or a person duly authorized by them, under authority given in Section 320-A of the highway law, be paid for by the County Treasurer of this county upon the presentation of a properly verified claim approved by the County Auditor, provided that such claim bears the certificate of the County Superintendent of Highways and Chairman of Highway Officials, showing the number of location of the road and town in which such road is located, and the percentage to be charged to thetown

Adopted by unanimous vote.

Mr. Lynde offered the following resolution, which was laid over and referred to the Finance Committee.

Whereas, a resolution was passed on the 16th day of November, 1920, by tris Board granting the towns of Ashford and Yorkshire the privilege to draw from the county one sixth, each, of the total cost of construction of a certain county line bridge, known as Hakes Bridge, and as no reference was made in this resolution in regard to payments made prior to above date,

Therefore, be it Resolved, That the County Auditor be and is hereby empowered to draw orders on the County Treasurer and the County Treasurer is hereby empowered to pay the County's one sixth share of certain bills paid by said towns prior to above date. Ashford and Yorkshire each $372.38.

By Mr. Pierce:

Resolved, That the County Treasurer be authorized to sell tax sale certificate No. 31, covering property sold for taxes assessed to the Delevan Sand Company, on the assessment Roll of the town of Machias for the year 1918, for the amount of said certificate with 6% interest from date of sale.

Adopted by unanimous vote.

By Mr. Watson:

Resolved, That the Chairman be, and he is hereby authorized to make all contracts for County Telephone services for offices and the Olean Armory.

Adopted by unanimous vote.

Privilege of the floor was granted to County Superintendent of Highways, Walter H. Bowen, who explained certain conditions relating to the construction of Highways, and the care of Highway Machinery.

On motion of Mr. Ames the Chairman was authorized to appoint a committee of three to investigate as to the advisability of securing proper housing for the County Trucks and Machinery and to report their findings at the next meeting of the Board.

The committee appointed by the Chairman was: A. E. Ames, J. W. Watson, James Devine.

Mr. Watson called up his resolution relating to the letting of contract for the printing of the Journals and the resolution was adopted.

By Mr. Harrison, Chairman of the Finance Committee:

Your Committee on Finance having under consideration the following resolution, presented by Mr. Mosher:

"Resolved, That the necessary expenses incurred by the Commissioners of Elections in the performance of their duties be allowed and the same paid by the County Treasurer on the audit of the County Auditor."

We recommend that the resolution of Mr. Mosher be not adopted.

Signed:

W. K. HARRISON,
L. L. OYER,
G. M. HANCOCK,
GEO. H. NIX,
S. A. MARTINDALE,
W. S. PIERCE,
JAMES DEVINE.

Upon vote being taken the report of the committee was adopted

By Mr. Harrison, Chairman of the Finance Committee:

Your Committee on Finance having under consideration the following resolution presented by Mr. Annis:

"Resolved, That Dr. M. L. Hillsman be employed as Jail Physician and Surgeon to treat all prisoners, United States or Local, confined in the County Jail at an annual salary of $600.00, to include all services as surgeon and to make examination of every prisoner confined in said County Jail, and that such physician as a part of his services shall furnish the sheriff with necessary itemized, verified statements of all treatment furnished United States prisoners, at the regular

prices and that the Sheriff be directed to present same to the authorities for the payment to the county."

We recommend the adoption of this resolution.

Signed:

W. K. HARRISON,
L. L. OYER,
G. M. HANCOCK,
GEO. H. NIX,
W. S. PIERCE,
S. A. MARTINDALE,
JAMES DEVINE.

Upon vote being taken the report of the committee was adopted.

Mr. Annis called up his resolution relating to the employing of a Jail Physician and the resolution was adopted by unanimous vote.

By Mr. Harrison, Chairman of the Finance Committee:

Your Committee on Finance having under consideration the following resolution presented by Mr. Ames,

"Resolved, That the Board of Supervisors appropriate the sum of $225.00, or so much thereof as may be necessary for the purchase of an adding machine for the Sheriff's office, that the said amount be made immediately available and that the County Treasurer be authorized to pay said sum or portion thereof upon the presentation of vouchers approved by the Sheriff and the Sheriff R. T. Mallery is hereby authorized to purchase same."

We recommend the adoption of this resolution.

Signed:

W. K. HARRISON,
L. L. OYER,
G. M. HANCOCK,
GEO. H. NIX,
S. A. MARTINDALE,
W. S. PIERCE,
JAMES DEVINE.

Upon vote being taken the report of the committee was adopted.

Mr. Ames called up his resolution relating to the purchase of the Adding Machine for the Sheriff's office and the resolution was adopted. Mr. Harrison, Chairman of the Finance Committee:

Your Committee on Finance having under consideration the resolution as offered by Mr. Hancock appropriating $1500.00, for the purchase of a new automobile, respectfully report that we recommend that the resolution be not adopted. Signed: W. K. Harrison, L. L. Oyer, G. M. Hancock, Geo. H. Nix, S. A. Martindale, W. S. Pierce, James Devine.

Vote being taken by the Board the report of the committee was adopted.

By Mr. Harrison, Chairman of the Finance Committee:

Your Committee on Finance having under consideration the following resolution presented by Mr. Troy,

"Whereas, the Society for the Prevention of Cruelty to Animals is doing a good work in the towns of the County, and is causing the greater portion of its expenses to be defrayed by voluntary contributions, and is instrumental in the enforcement of the laws forbidding cruelty to animals;

"Therefore, be it Resolved, That the sum of $300.00 be and is hereby appropriated for the use of said Society in its work and is made immediately available, and the County Treasurer is authorized and directed to pay said sum to the Treasurer of said Society."

We recommend the adoption of the resolution.

Signed:

W. K. HARRISON,
L. L. OYER,
G. M. HANCOCK,
S. A. MARTINDALE,
GEO. H. NIX,
W. S. PIERCE,
JAMES DEVINE.

Upon vote being taken by the Board the report of the Committee was adopted.

Mr. Devine called up the resolution as offered by Mr. Troy relating to the Appropriation of $300.00 for the Society for the Prevention of Cruelty to Animals, and the resolution was adopted.

Mr. Harrison, Chairman, of the Finance Committee, presented the following report, which was adopted:

Your Committee on Finance having under consideration the resolution of Mr. Lynde, authorizing the Audit and payment of one sixth of the expense of a county line bridge to each of the towns of Ashford and Yorkshire, recommend the adoption of the resolution.

Signed:

W. K. HARRISON,
L. L. OYER,
G. M. HANCOCK,
GEO. H. NIX,
S. A. MARTINDALE,
W. S. PIERCE,
JAMES DEVINE.

Mr. Lynde called up his resolution relating to the county line bridge and the resolution was adopted.

Mr. Harrison, Chairman of the Finance Committee, presented the following report which was adopted.

Your Committee on Finance having under consideration the resolution offered by Mr. Ames appropriating $500.00 for the purchase of office furniture and fixtures for the County Superintendent of Highways, recommend that the resolution be adopted.

Signed:

W. K. HARRISON,
L. L. OYER,
G. M. HANCOCK,
GEO. H. NIX,
S. A. MARTINDALE,
W. S. PIERCE,
JAMES DEVINE.

Mr. Ames called up his resolution relating to the appropriation of $500.00 to purchase office equipment for the County Superintendent of Highways, and the resolution was adopted.

Mr. Annis presented the annual report of the Sheriff, which was ordered printed in the Journal.

TO THE HONORABLE BOARD OF SUPERVISORS:

I take pleasure in submitting to you herewith, annual report of the Sheriff's Department, for the year ending December 31, 1920, and my recommendations for the ensuing year.

BUILDINGS.

I would recommend that the painting of the buildings, which work was commenced last fall, be completed, and it is my understanding that the contracts for the most of this work have been let by your Building Committee.

JAIL.

I would call your attention to my recommendation of last year concerning the hardening of the steel in the jail; last year there was one jail delivery effected by sawing through these soft bars, and another jail delivery was saved after the prisoners had sawed through the corridor bars. I would recommend that the present bars in the jail windows be replaced by hard steel bars, and that a fine wire mesh be placed upon all the windows in the jail.

HEATING AND LIGHTING

I would recommend that the present heating system be improved by having all of the exposed steam pipes covered. This method would result in a material saving of coal. I would further recommend that the present wiring system be changed and additional switches installed so that the lights might be operated in a more economical manner.

EQUIPMENT.

I would recommend that an electric washing machine be installed in the jail, this being a recommendation of the State Prison Commission.

I attach to this report a summary of the year's work of this department, endeavoring to bring to your attention the facts which are of interest to you.

RECEIPTS.

Earnings in Civil Matters	$ 1332.91		
Conveyance of Prisoners	500.00		
Miscellaneous receipts	72.05		
Earnings of prisoners	14.60	$	1919.56
Fines received and paid as follows:			
Fines paid County Treasurer	$ 1950.00		
Fines paid City of Salamanca	25.00	$	1975.00

SUMMARY STATEMENT OF TOTAL COST

(Department expenses for the year 1920)

Sheriff, office and quarters.				
Salaries, sheriff and field deputies		$ 7150.00		
Travel expense.				
Criminal Proceedings	$2765.07			
Civil actions	463.13			
Other expense	321.63	3549.83		
Office expense		1261.79		
Equipment		91.15		
Miscellaneous		3218.08	$	15270.85
Jail Buildings				
Upkeep of buildings and Grounds		1547.50		
Furnishings		852.98		
Heat and Light		1920.77		
Other expense		9.97	$	4331.22
Jail Inmates				
Salaries, Turnkey, Matron, Chaplain, Physician		$ 1750.00		
Food Supplies		3819.01		
Clothing, Bedding & Supplies		259.56		
Other expense		503.54	$	6332.11
TOTAL FOR SHERIFF'S DEPARTMENT			$	25934.18

Number of prisoners Jan. 1, 1920	12	
Number of prisoners received during the year.....	178	190
Number of prisoners discharged during the year.....	174	
Number of prisoners Jan. 1, 1921	16	190

Daily average number of prisoners during the year, 13.6.

Average by quarters.

1st quarter	10.6
2nd quarter	8.6
3rd quarter	17.7
4th quarter	17.9

Respectfully submitted,

January 12, 1921.

RAYMOND T. MALLERY,
Sheriff.

By Mr. Ames:

Resolved, That the sum of $4200.43, be and the same is hereby appropriated and made immediately available to pay the purchase price of one crushing plant, to the Austin Western Road Machinery Company, as per itemized Bill of November 12, 1920; said plant being heretofore purchased by the Highway Officials Committee for the use in construction of 320-A roads, now being used in the town of Ashford.

Adopted by unanimous vote.

By Mr. Watson:

Resolved, That a committee of two to act with the Sheriff, be appointed to repair the automobile now in use by the Sheriff for an amount not to exceed $450.00, or to purchase a new automobile for the Sheriff at an expense not to exceed $850.00, with the car now in use by the Sheriff, and that said sums are hereby appropriated and made immediately available and the County Treasurer is directed to pay the sum upon the approval of such committee.

Adopted by unanimous vote.

The committee appointed by the chair, was Sheriff R. T. Mallery, W. K. Harrison, James Devine.

The following report was presented by Mr. Harrison, from the Committee on Laws, and adopted by unanimous vote:

Your Committee on Laws has had under consideration the Bond given by Mr. Hall as Treasurer of the Cattaraugus County Farm Bureau and recommend that it be approved.

Signed:

W. K. HARRISON,
FRANK ANNIS,
JAMES DEVINE.

On motion of Mr. Watson the Board adjourned without date.

J. A. McCORMACK,
Journal Clerk.

Special Session

Steamburg, N. Y., April 18, 1921.

Dear Sir:—

I am requested by petition of a majority of the members of the Board of Supervisors of Cattaraugus County, to call a Special Session of said Board, to convene at the Supervisors' Rooms at Little Valley, N. Y., Tuesday, April 26th, 1921, at 2 o'clock P. M. for the purpose of transacting such business as may properly come before the meeting.

Yours very truly,

JAMES B. REEVES,

Clerk.

Little Valley, N. Y., April 26, 1921.

Pursuant to call, the Board of Supervisors of Cattaraugus County convened at their rooms at Little Valley, N. Y., at 2 o'clock, P. M., and was called to order by the chairman, Mr. O. E. Black.

Present:—Messrs. Annis, Black, Bush, Both, Courter, Congdon, Devine, Dye, Mosher, French, Grimes, Garin, Gault, Hogue, Hancock, Hall, Holdridge, Harrison, James, Lyon, Lynde, Myers, Mason, Morrison, Martindale, McLaughlin, McGavisk, Nix, Nutting, Oyer, Pierce, Rose, Rogers, Rasey, Rosenberry, Searl, Senear, Bonsteel, Tietz, Whipple, Watson, Welsh, Zimmerman. 43.

Absent:—Messrs. Ames, Cheney, Olds, Seitz, Sullivan, Troy. 6.

Communication from the Board of Elections relating to the publishing of results of Election of November 2, 1920, was read and referred to the Committee on Laws.

Report from the State Inspector of Prisons & Jails was read and ordered filed.

BY MR. WATSON:—

Resolved, That the Surrogate be allowed his expenses when holding court at any other place than at the office in Little Valley, and at his office in Cattaraugus, and when travelling by automobile he be allowed at the rate of 15c per mile.

Laid over under the rules.

Mr. Zimmerman presented a resolution relating to an apropriation for the Society for the Prevention of Cruelty to Children, which was referred to the Committee on Finance.

BY MR. HARRISON:—

Resolved, That the Chairman of the Board be and he is hereby authorized to employ an attorney whenever it shall seem necessary to protect the interests of the County.

Laid over under the rules.

BY MR. McGAVISK:—

It is hereby resolved, that the County Treasurer be instructed to reimburse said Frank Herron the sum of $9.85, refund on tax, and charge same to the city of Olean.

Adopted.

BY MR. HARRISON:—

Resolved, That pursuant to the provisions of Chap. 235 Laws of 1912, the sum of $2000.00 is hereby provided as a fund for the payment in advance of audits of expenses of the District Attorney's office and the County Treasurer is hereby authorized to apply said sum in pay-

ment of such bills on the approval of the District Attorney, in accordance with provisions of said Act.

Laid over under the rules.

BY MR. HARRISON:—

Resolved, That the Justices of the Peace of Cattaraugus County be and they are hereby directed to pay all fines and penalties imposed and received by them, to the Supervisors of their respective towns, on the first Monday in each month and make a verified report of all fines and penalties collected by them to the Board of Town Auditors of their respective towns on the Tuesday preceding the annual town meeting, and the clerk of the Board is hereby directed to cause a notice of the passage and contents of this resolution to be mailed to each justice of the peace in the county on or before the 15th day of May, 1921.

Laid over under the rules.

BY MR. ANNIS:—

Whereas, Two of the typewriters now in use in the office of the county clerk have become so badly worn that further repairs to them would not be economical, Therefore

Be it Resolved, That the County Clerk be and is hereby authorized to purchase two new typewriters of standard make for use in said office, and the County Treasurer be instructed to pay for the same upon the presentation of properly verified bills, approved by the County Clerk, when properly audited by the County Auditor.

Laid over under the rules.

Mr. Devine presented a communication, designating two contemplated roads to be constructed in the Town of Humphrey, and the communication was referred to the Highway Officials.

Mr. James presented a communication, designating a road to be constructed in the town of Portville, which was referred to the Highway Officials.

Mr. Dye presented a communication, designating a road to be

constructed in the City of Salamanca, which was referred to the Highway Officials.

Mr. Searle presented a communication, designating a road to be constructed in the Town of Franklinville, which was referred to the Highway Officials.

Mr. Bush presented a communication, designating two roads to be constructed in the Town of Dayton, which was referred to the Highway Officials.

Mr. Hall presented a communication, designating two roads to be constructed in the Town of Perrysburg, which was referred to the Highway Officials.

BY MR. BOTH:—

Resolved, That a sum not to exceed Five Thousand Two Hundred dollars, ($5200.00), be appropriated from the earnings of the Rocky Crest Sanatorium for the following purposes:

$1800.00 to furnish rooms and sleeping porch for nurses quarters over Recreation Hall.

$1200.00 for heating same.

$400.00 for equipping bath room.

$300.00 for painting buildings.

$1500.00 for Ex-Ray Equipment.

Said appropriation to be taken from the earnings and in excess of the estimated receipts of $4,000.00 allowed in the budget for 1920; and to be paid on the approval of Board of Managers and audit of the County Auditor.

Referred to Finance Committee.

BY MR. MOSHER:—

Whereas on November 19, 1919, this Board adopted a resolution authorizing County Clerk, Frank M. Merrill to retain the fees to which he was entitled by the United States Government as Clerk of the Court, "during the incumbency of his office."

Now therefore be it resolved, That the present county clerk and his successors who may hereafter be appointed or elected to said office be and hereby are authorized to retain any fees allowed to said clerk under United States Laws as compensation for performing any duties imposed upon him as Clerk of the Court under said laws.

Laid over under the rules.

A communication from State Highway Department with reference to tractors to be furnished the different counties, was read and ordered filed.

Privilege of the floor was granted to Dr. Miller of the Rocky Crest Sanatorium.

On motion of Mr. Both it was agreed that when the Board adjounrs today it do so out of respect to former Supervisor M. E. Smith.

On motion of Mr. Congdon the Board adjourned until tomorrow morning at 9:30.

Little Valley, N. Y., April 27, 1921.

Board called to order by the Chairman, Mr. O. E. Black.

Present:—Messrs. Annis, Black, Bush, Both, Courter, Cheney, Congdon, Devine, Dye, Mosher, French, Grimes, Gault, Hogue, Hancock, Hall, Holdridge, Harrison, James, Lyon, Lynde, Myers, Mason, Martindale, McLaughlin, McGavisk, Nix, Nutting, Oyer, Rose, Rogers, Rasey, Rosenberry, Searl, Senear, Seitz, Bonsteel, Sullivan, Tietz, Whipple, Watson, Welsh. 42.

Absent:—Messrs. Ames, Garin, Morrison, Olds, Pierce, Troy, Zimmerman. 7.

Minutes of previous session read and approved.

BY MR. BONSTEEL:—

Whereas, The Board of Supervisors of the County of Cattaraugus on the 15th day of April, 1920, passed a resolution directing that a certain piece of Highway in the Town of Farmersville be improved under Section 320-A of the Highway Law, and

Whereas, under the Hewitt act this certain highway will be constructed by the State of New York,

Now, Therefore be it Resolved, That this action be rescinded.

Referred to Highway Officials.

Mr. Mason presented a communication, designating a road to be constructed in the Town of East Otto, which was referred to the Highway Officials.

Mr. Rasey presented a communication, designating a road to be constructed in the Town of Randolph, which was referred to the Highway Officials.

Mr. Martindale presented a communication, designating a road to be constructed in the Town of Great Valley, which was referred to the Highway Officials.

Mr. Rose offered a resolution for the change of designation of road to be constructed in the Town of Lyndon, which was referred to the Highway Officials.

Mr. Mosher presented a communication, designating a road to be constructed to the Town of Leon, which was referred to the Highway Officials.

Mr. Grimes presented a communication, designating a road to be constructed in the Town of Allegany, which was referred to the Highway Officials.

On motion of Mr. Oyer the County Superintendent of Highways was directed to prepare 320-B agreements in accordance with the requirements of the State Highway Commission.

Mr. Watson called up his resolution relating to the payment of expenses of the Surrogate and the resolution was adopted.

Mr. Mosher called up his resolution relating to the retaining of fees by the County Clerk, and the resolution was adopted.

Mr. Bonsteel presented a communication, designating a road to be constructed in the Town of Farmersville, which was referred to the Highway Officials.

On motion of Mr. Both the Board adjourned until 1:30 P. M.

AFTERNOON SESSION

Board called to order by the Chair.

Mr. Garin presented a communication, designating a road to be constructed in the Town of Carrollton, which was referred to the Highway Officials.

BY MR. SENEAR:—

Resolved, That the sum of Two Hundred and Forty Dollars ($240.00), or so much thereof as may be necessary, be and it is hereby appropriated for the purpose of paying the rental of suitable offices for the County Nurse in the City of Salamanca for one year and said sum is hereby made available and the County Treasurer is hereby authorized to pay the same in monthly installments upon proper audit of same.

Referred to Finance Committee.

Mr. Congdon, Chairman of the Committee on Laws presented the following report which was adopted:

To the Board of Supervisors:

Your Committee on Laws has had under consideration the following accounts:

Account of Raymond T. Mallory, Sheriff, for expenses in proceedings for his removal held before Hon. Alfred E. Smith, Governor, upon charges preferred against him amounting to $114.94.

Account of Hon. George A. Larkin for legal services and expenses rendered in connection with such proceeding amounting to $470.00.

Account of Frank H. Mott for legal services rendered in the last named proceeding amounting to $400.00.

Such proceedings having been dismissed, we are of the opinion that pursuant to subdivision 16 of Section 240 of the County Law, all reasonable costs and expenses of the above named County Officers in successfully defending themselves against such charges are proper

county charges, and we recommend that the same be allowed in such sum as the Board may determine to be reasonable.

Respectfully submitted,

April 27, 1921.

ROBERT E. CONGDON,
W. K. HARRISON,
JAMES DEVINE,
FRANK ANNIS

Mr. Congdon, Chairman of the Committee on Laws presented the following report, which was adopted.

To the Board of Supervisors:

Your committee on laws has had under consideration the account of W. S. Pierce for expenses amounting to $47.00, in attending the tax conference held by the State Tax Commission at Albany, N. Y., during the month of March 1921, and are of the opinion that as section 171 B of the tax law makes no provision for payment of expenses of Supervisors at such conference, but merely specifies that the expenses of assessors should be paid, that this bill is not a legal claim against the county.

Dated April 27, 1921.

Respectfully submitted,

ROBERT E. CONGDON,
W. K. HARRISON,
JAMES DEVINE,
FRANK ANNIS

Mr. Congdon, Chairman of the Committee on Laws presented the following report, which was adopted:

To the Board of Supervisors:

Your committee on laws has had under consideration a communication from the Commissioners of Elections, under date of April 1921, asking for instructions as to the method to be pursued in the publication of the official canvass and are of the opinion that pursuant to the

opinion of the Attorney General, interpreting Section 22 of the county law reported in 10 State Department Reports, Page 506, that the provisions of the law as to the publication of the official canvass are mandatory and that a tabulation of all votes of the county by election districts should be published in addition to the publication of the determination and statements made by the county board of canvassers.

Dated April 27, 1921.

Respectfully submitted,

ROBERT E. CONGDON,
W. K. HARRISON,
JAMES DEVINE,
FRANK ANNIS

Mr. Harrison, Chairman of the Finance Committee presented the following report, which was adopted:
To the Board of Supervisors:

Your committee on Finance has had under consideration the resolution of B. J. Both to appropriate the sum of $5200.00, out of the earnings of the Rocky Crest Sanatorium for the purposes therein stated and recommend that such resolution be adopted.

Respectfully submitted,

W. K. HARRISON
GEO. H. NIX
L. L. OYER
S. A. MARTINDALE
JAMES DEVINE
W. S. PIERCE

Privilege of the floor was granted to District Attorney A. M. Laidlaw, who explained charges as rendered by Frank H. Mott and Hon. George A. Larkin.

Mr. Annis called up his resolution relating to the purchase of two typewriters for the County Clerk's office, and the resolution was adopted.

Mr. Both called up his resolution relating to the appropriation for Rocky Crest Sanatorium and the resolution was adopted.

Mr. Harrison called up his resolution relating to the appropriation for the payment of bills in advance of audit by the District Attorney, and the resolution was passed by unanimous vote.

Mr. Harrison called up his resolution relating to fines collected by Justices of the county and the resolution was adopted.

Mr. Harrison called up his resolution relating to the Chairman being authorized to employ an attorney for the protection of the counties interest, and the resolution was adopted.

Mr. Congdon, Chairman of the Committee on Laws presented the following report, which was adopted:

To the Board of Supervisors:

Your committee on laws has had under consideration the appointment of a County Historian for Cattaraugus County, and our attention has been called to the fact that an amendment to Section 1198 of the Education Law permitting such appointment and authorizing the Board of Supervisors to appropriate monies for historical purposes, including the collecting of war mementos, has passed both branches of the State Legislature, but has not at this date been signed by the Governor nor become a law,

We are of the opinion that the board is without authority at this time to make such appointment or appropriate monies for such historical purposes.

Respectfully submitted,

ROBERT E. CONGDON,
W. K. HARRISON,
JAMES DEVINE,
FRANK ANNIS

BY MR. CONGDON:—

Resolved, That the account of Frank H. Mott, for services as attorney for A. M. Laidlaw, District Attorney for the sum of Four Hundred dollars ($400.00), and the account of Hon. George A. Larkin for services and expenses as attorney for Raymond T. Mallory, Sheriff for the sum of Four Hundred Seventy ($470.00), and the account of Raymond T. Mallory, Sheriff, for expenses, incurred and rendered in

the matters of the applications to the Governor for the removal of said officers be paid.

Adopted by unanimous vote.

On motion of Mr. Congdon the Board took a recess for twenty minutes.

On expiration of the recess the Board was called to order by the Chair.

Mr. Congdon, Chairman of the Committee on Laws presented the following report, which was adopted:

To the Board of Supervisors:

Your committee on laws has had under consideration the claim of the Republican Press of Salamanca amounting to the sum of $1134.00, and also the claim of the Olean Evening Herald of $1137.15, for printing and publishing the lists of party nominations for the General Election held November 3rd, 1920.

Your committee finds upon examination that pursuant to Section 3317 of the Code of Civil Procedure the proprietor of a News-paper is entitled to receive as compensation for publishing summons, notices, orders, citations or other advertisements required by law to be published, for each inch of agate twenty-nine ems to the line, to seventy-five cents for the first insertion and fifty cents for each subsequent insertion and that Section 21 of the General Construction Law provides "When an officer empowered by law to do so shall order an official advertisement published in a newspaper in display type or to be so displayed as to leave an unusual quantity of blank space in the advertisement or to contain pictures or diagrams or where the character of such advertisement requires it, such advertisement shall be paid for by measurement over all of such space necessarily used two square inches to count as one folio."

That the attention of your committee has been called to the following statement of Mark Graves formerly chief of the Municipal accounts bureau of the State Comptroller's office: "The compensation to be allowed is not fixed by law. The expense of printing is a county charge and should be audited and allowed by the auditing authorities of the several counties at a reasonable sum. The nature of the publication is such that the number of folios will necessarily be calculated on the basis of two square inches of space per folio."

Your committee is of the opinion that under the provisions of Section 21 of the General Construction Law that these bills be audited and allowed by calculating the same on a basis of two square inches of space per folio and that the number of folios so determined be paid at such sum as the board may determine to be reasonable.

All of which is respectfully submitted.

ROBERT E. CONGDON
W. K. HARRISON
JAMES DEVINE

Mr. Morrison, Chairman of the Committee on Military Accounts presented the following report, which was adopted:

To the Board of Supervisors:—

Your standing committee on Military Affairs have had under consideration the bill of O'Rourke & Putnam for burial of deceased soldier. Your committee is of the opinion that the sum of $75.00 should be paid by the county for burial of deceased soldiers as provided by the Poor Law.

Respectfully submitted,

F. E. MORRISON
W. H. NUTTING
W. H. ROSE
LEO H. FRENCH
J. J. SULLIVAN

BY MR. MORRISON:—

Resolved, That the expense of burial of soldiers and sailors under the provisions of the Military Law be allowed at Seventy Five dollars ($75.00), each and that the County Treasurer be and he is hereby authorized to pay said sum for the burial of any soldier or sailor of the United States, upon proper audit of the County Auditor.

Adopted.

On motion of Mr. Dye it was agreed that when the Board adjourns it do so out of respect to former supervisor T. C. Bozard.

Mr. Watson from the Highway Officials Committee presented the following Determination and Agreement for County Aid Highways or county Roads. Section 320-B, Highway Law, and upon the recommendation of the Highway Officials the Agreement was adopted:

County of Cattaraugus

Dated April 27, 1921

The Board of Supervisors of the County of Cattaraugus hereby determines and agrees to expend $59,250.00, the amount contributed by the State under Chap. 840, Laws of 1920, as provided by section 320-b of the Highway Law for the construction or improvement of County Aid Highways or County Roads in the manner and of the type as shown by the following description, designated on the map hereto attached and to be filed with the Commission.

PROJECT IMPROVEMENTS

1. In the Town of Ashford on the road commencing at Town line of Ellicottville and leading toward Chamberlains Corner there shall be expended $3218.03 from the State contribution for the following improvement: Type of construction or improvement, Bituminous Macadam. Distance of improvement as shown in miles or feet, 2.2 miles. iWdth of roadway between ditches, 26 feet. Width of road medal, 14 feet. Thickness of subbase, if any, ——. Bottom course, 7 inches. Top course, 3 inches. Share, if any, paid from County Funds, $10612.52. Share, if any, paid from Town Funds or Town Highway Fund, $3764.32. Motor Fees, $4548.21.

2. In the Town of East Otto on the road commencing at East Otto Corners and leading toward Springville, there shall be expended $4073.01 from the State contribution for the following improvement: Type of construction or improvement, Bituminous Macadam. Distance of improvement as shown in miles or feet, 2 miles. Width of roadway between ditches, 26 feet. Width of road medal, 14 feet. Thickness of subbase, if any, ——. Bottom course, 7 inches. Top course, 3 inches. Share, if any, paid from County Funds, $14020.68. Share, if any, paid from Town Funds or Town Highway Fund, $3923.67. Motor Fees, $6008.86.

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3. In the Town of Ellicottville on the road commencing at No. 1 North line Town of Ellicottville, No. 2 Mansfield Town line and leading toward No. 1 Ellicottville, No. 2 Ellicottville, there shall be expended $4982.00 from the State contribution for the following improvement: Type of construction or improvement, Bituminous Macadam. Distance of improvement as shown in miles or feet, No. 1, 1 mile; No. 2, 1½ miles. Width of roadway between ditches, 26 feet. Width of road medal, 14 feet. Thickness of subbase, if any, ——. Bottom course, 7 inches. Top course, 3 inches. Share, if any, paid from County Funds, $15949.88. Share, if any, paid from Town Funds, $6513.37. Motor Fees. $6835.67.

4. In the Town of Great Valley on the road commencing at Humphrey-Great Valley Town line and leading toward Great Valley Center, there shall be expended $3630.82 from the State contribution for the following improvement: Type of construction or improvement, Bituminous Macadam. Distance of improvement as shown in miles or feet, 2 miles. Width of roadway between ditches, 26 feet. Width of road medal, 14 feet. Thickness of subbase, if any, ——. Bottom course, 7 inches. Top course, 3 inches. Share, if any, paid from County Funds, $11,624.09. Share, if any, paid from Town Funds, $4746.87. Motor Fees, $4981.76.

5. In the Town of Hinsdale on the road commencing at Route 4 at Browns Corner and leading toward Gile Hollow there shall be expended, $4357.54 from the State contribution for the following improvement: Type of construction or improvement, Bituminous Macadam. Distance of improvement as shown in miles or feet, 2 miles. Width of roadway between ditches, 26 feet. Width of road medal, 14 feet. Thickness of subbase, if any, ——. Bottom course, 7 inches. Top course, 3 inches. Share, if any, paid from County Funds, $14,160.57. Share, if any, paid from Town Funds, $5397.13. Motor Fees, $6068.82.

6. In the Town of Humphrey on the road commencing at est Bounds Town of Humphrey and leading toward Humphrey Center, there shall be expended $3712.47 from the State Contribution for the following Improvement: Type of Construction or Improvement, Bituminous Macadam. Distance of Improvement as shown in miles or feet, 2 miles. Width of Roadway between ditches, 26 feet. Width of Road Medal, 14 feet. Thickness of subbase, if any, ——. Bottom course, 7 inches. Top course, 3 inches. Share, if any, paid from County Funds, $13,316.01. Share, if any, paid from Town Funds, $2809.88. Motor Fees, $5706.85.

7. In the Town of Ischua on the road commencing at Allegany County line and leading toward Lyndon town line in westerly direction there shall be expended $3267.76 from the State Contribution for the following Improvement: Type of Construction or Improvement, Bituminous Macadam. Distance of Improvement as shown in miles or feet, 1½ miles. Width of Roadway between ditches, 26 feet. Width of Road Medal, 14 inches. Thickness of subbase, if any, ——. Bottom course, 7 inches. Top course, 3 inches. Share, if any, paid from County Funds, $11,406.12. Share, if any, paid from Town Funds, $2923.08. Motor Fees, $4888.34.

8. In the Town of Leon on the road commencing at Leon Center and leading toward New Albion in easterly direction there shall be expended $3991.01 from the State Contribution for the following Improvement: Type of Construction or Improvement, Bituminous Macadam. Distance of Improvement as shown in miles or feet, 2 miles. Width of Roadway between ditches, 26 feet. Width of Road Medal, 14 feet. Thickness of subbase, if any, ——. Bottom course, 7 inches. Top course, 3 inches. Share, if any, paid from County Funds, $13930.79. Share, if any, paid from Town Funds, $3570.09. Motor Fees, $5970.34.

9. In the Town of Lyndon on the road commencing at Franklinville town line and leading toward Lyndon Center there shall be expended $3595.02 from the State Contribution for the following improvement: Type of Construction and Improvement, Bituminous Macadam. Distance of Improvement as shown in miles or feet, 2 miles. Width of Roadway between ditches, 26 feet. Width of Road Medal, 14 feet. Thickness of subbase, if any, ——. Bottom course, 17 inches. Top course, 3 inches. Share, if any, paid from County Funds, $12894.75. Share, if any, paid from Town Funds or Town Highway Fund, $2721.09. Motor Fees, $5526.32.

10. In Town of Machias on the road commencing at Part 1, Route 17, Part 2, Route 17, near B., R. & P. trestle and leading toward Part 1 Penn. R. R. station. Part 2 to Machias Junction there shall be expended $2274.87 from the State Contribution for the following Improvement: Type of Construction or Improvement, Bituminous Macadam. Distance of improvement as shown in miles or feet, Part1, .5 miles, Part 2, .75 miles. Width of Roadway between ditches, 26 feet. Width of Road Medal, 14 feet. Thickness of subbase, if any, ——. Bottom course, 7 inches. Top course, 3 inches. Share, if any, paid from County Funds, $7502.15. Share, if any, paid from Town Funds, $2661.05. Motor fees, $3215.21.

11. In the Town of Mansfield on the road commencing at Ellicottville town line and leading toward Orlando Cheese factory, there shall be expended $3810.76 from the State Contribution for the following Improvement: Type of Construction or Improvement, Bituminous Macadam. Distance of Improvement as shown in miles or feet, 1.75 miles. Width of Roadway between ditches, 26 feet. Width of Road Medal, 14 feet. Thickness of subbase, if any ——. Bottom course, 7 inches. Top course, 3 inches. Share, if any, paid from County Funds, $13,117.90. Share, if any, paid from Town Funds, $3671.03. Motor Fees, $5621.96.

12. In the Town of Napoli on the road commencing at Town line of New Albion and leading toward Napoli Corners, Southwesterly, there shall be expended $4317.16 from the State Contribution for the following Improvement: Type of Construction or Improvement, Bituminous Macadam. Distance of Improvement as shown in miles or feet, 2 miles. Width of Roadway between ditches, 26 feet. Width of Road Medal, 14 feet. Thickness of subbase, if any, ——. Bottom course, 7 inches. Top course, 3 inches. Share, if any, paid from County Funds, $15,276.92. Share, if any, paid from Town Funds, $3564.72. Motor Fees, $6547.25.

13. In the Town of New Albion on the road commencing at New Albion 4 corners and leading toward Leon, there shall be expended $4289.91. from the State Contribution for the following Improvement: Type of Improvement, Bituminous Macadam. Distance of Improvement as shown in miles or feet, 2 miles. Width of Roadway between ditches, 26 feet. Width of Road Medal, 14 feet. Thickness of subbase, if any, ——. Bottom course, 7 inches. Top course, 3 inches. Share, if any, paid from County Funds, $13,940.89. Share, if any, paid from Town Funds, $5313.39. Motor Fees, $5974.66.

14. In the Town of Olean on the road commencing at Part 1 at city line, Part 2 City line and leading toward Part 1 Duggan Road, Part 2 Easterly to Steam Valley there shall be expended $6022.44 from the State Contribution for the following Improvement: Type of Construction or Improvement, Bituminous Macadam. Distance of Improvement as shown in miles or feet, Part 1, 1.25 miles, Part 2, 1.75 miles. Width of Roadway between ditches, 26 feet. Width of Road Medal, 14 feet. Thickness of subbase, if any, ——. Bottom Course, 7 inches. Top course, 3 inches. Share, if any, paid from County Funds, $18,700.75. Share, if any, paid from Town Funds, $8702.45. Motor Fees, $8014.61.

15. In the Town of Otto on the road commencing at Improved road at Holbrooks corner and leading toward North Otto, there shall be expended $2177.74 from the State Contribution for the following Improvement: Type of Construction or Improvement, Bituminous Macadam. Distance of Improvement as shown in miles or feet, 1 mile. Width of Roadway between ditches, 26 feet. Width of Road Medal, 14 feet. Thickness of subbase, if any ——. Bottom course, 7 inches. Top course, 3 inches. Share, if any, paid from County Funds, $7391.61. Share, if any, paid from Town Funds, $2247.74. Motor Fees, $3167.83.

16. In Town of Portville on the road commencing at State Road at Haskell Corner and leading toward Cuba, there shall be expended $1529.46 for the State Contribution for the following Improvement: Type of Construction or Improvement Bituminous Macadam. Distance of Improvement as shown in miles or feet, 1 mile. Width of Roadway between ditches, 26 feet. Width of Road Medal, 14 feet. Thickness of subbase, if any ——. Bottom course. 7 inches. Top course, 3 inches. Share, if any, paid from County Funds, $4896.57. Share, if any, paid from Town Funds, $1999.59. Motor Fees, $2098.53.

17. In the Town of ..... on road commencing at ..... and leading toward .....there shall be expended $..... from the State Contribution for the following Improvement:
Type of Construction or Improvement .....
Distance of Improvement as shown in miles or feet.....
Width of Roadway between ditches..... Width of Road Medal ..... Thickness of subbase, if any.....
Bottom course .....Top course .....
Share, if any, paid from County Funds, $.....
Share, if any, paid from Town Funds or Town Highway Fund, $.....

Mention if work is to be done by Contract or Force Account and provision of law the county has appropriated funds as the basis for the State contribution herein shown .....
.....

The money to be paid by the County Treasurer on the certificate of the County Superintendent, countersigned by the Chairman of the Board of Supervisors, either to the person performing the work, furnishing material or for the cost of equipment, or to the Supervisor of the town where such construction or improvement of a County Aid Highway or County Road is located, to be paid out by such Supervisor on the order of the County Superintendent or his nominee to the person performing the work, furnishing material or for the cost of equipment.

Any balance of funds derived from the State appropriation, as allotted to a project improvement as herein shown shall be held by the County Treasurer until such time as a supplemental determination and agreement is made and approved by the Commission.

ALLOTTMENT OF PROJECT IMPROVEMENTS

Total amount of State Contribution, under Chap...Laws 19.. $.....
Total amount of County Funds, under section..... $.....
Total amount of Town Funds, mention source ..... $.....
Signed on this.....day of....., 19....

.....
Chairman of the Board of Supervisors.

.....
Clerk of the Board of Supervisors

Approved on this.....day of....., 19....

STATE COMMISSION OF HIGHWAYS

By .....
Third Deputy Commisisoner

BY MR. WATSON:—

Resolved, That the following amounts from the Motor Vehicle Fees be allotted to the following Towns, Viz:

Ashford	$4548.21	Lyndon	$5526.32
East Otto	6008.86	Machias	3215.21
Ellicottville	6835.67	Mansfield	5621.96
Great Valley	4981.76	Napoli	6547.25
Hinsdale	6068.82	New Albion	5974.66
Humphrey	5706.85	Olean Town	8014.61
Ischua	4888.34	Otto	3167.83
Leon	5970.34	Portville	2098.53

in accordance with a Determination and Agreement made this 27th day of April, 1921.

Adopted by unanimous vote.

BY MR. DEVINE:—

Resolved, That the County Superintendent of Highways and a competent assistant be authorized to go to Albany to investigate the condition of tractors offered by the State Highway Commission, and if found o be satisfactory for use to secure tractors he thinks needed for use in Cattaraugus County.

Adopted.

Mr. Nix, Chairman of the Committee to Audit Accounts of the Clerks of the Board and County Auditor presented the following report, which was adopted:

To the Board of Supervisors:

The undersigned, your standing committee on Clerks Accounts and County Auditors accounts respectfully report that they have examined the several accounts referred to them, and recommend that orders be drawn in favor of the respective claimants for the amounts allowed them, as follows:

No. of Claim	Name of Claimant	Amount Claimed	Amount Allowed
1	Leach Publishing Company	$ 10.75	$ 10.75
2	J. B. Reeves	38.10	38.10
3	Leach Publishing Company	6.50	6.50
4	B. B. & Mathew Weber	1221.25	1221.25
5	J. B. Reeves	21.46	21.46
6	J. A. McCormack	141.43	141.43

Respectfully submitted,

GEO. H. NIX
W. H. WELSH
W. H. NUTTING
V. R. LYNDE
C. W. MOSHER

On motion of Mr. Devine the Board adjourned until 9.30 tomorrow morning.

Board called to order by the Chairman, Mr. O. E. Black.

Present:—Messrs. Annis, Black, Bush, Courter, Congdon, Devine, Dye, Mosher, French, Grimes, Garin, Gault, Hancock, Hall, Holdridge, Harrison, James, Lyon, Lynde, Myers, Mason, Morrison, Martindale, McLaughlin, McGavisk, Nix, Nutting, Oyer, Pierce, Rogers, Rasey, Rosenberry, Searl, Senear, Seitz, Bonsteel, Tietz, Whipple, Watson, Welsh. 40.

Absent:—Messrs. Ames, Both, Cheney, Hogue, Olds, Rose, Sullivan, Troy, Zimmerman. 9.

Minutes of previous session read and approved.

A communication from the Town of Ashford was read and referred to the Highway Officials.

Mr. Harrison, Chairman of the Finance Committee presented the following report, which was adopted:
To the Board of Supervisors:

Your committee on Finance has had under consideration the resolution of Mr. Senear to appropriate the sum of Two Hundred Forty dollars ($240.00), or so much thereof as may be necessary to pay rental of an office for the County Nurse and recommend that it be adopted.

Respectfully Submitted,

W. K. HARRISON
S. A. MARTINDALE
G. M. HANCOCK
L. L. OYER
W. S. PIERCE
GEO. H. NIX

BY MR. WATSON:—

Whereas: The Town Board of Allegany requests by a resolution duly passed by said Town Board on the 16th day of September, 1919 that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on

the map of roads to be improved under Section 320-A of the Highway Law, as County and Town Improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Allegany commencing at the North bounds of the Town of Allegany, leading southerly to the present construction, a distance of approximately three miles.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors June 23, 1919, the Town paying 22% and the County 78%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
JAMES DEVINE,
O. E. BLACK, Acting Chairman

County Highway Officials Committee of Cattaraugus County.

Above resolution adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The Board of Supervisors, on the 28th day of April, 1921, passed a resolution directing that a certain piece of highway in the town of Allegany be improved under Section 320-A of the Highway Law,

Now, therefore, be it Resolved: That the sum of $45,000.00 or so much thereof as may be necessary be, and hereby is appropriated and made available to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the County Highway Officials as provided in Section 320-A of the Highway Law.

Resolution adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The Town Board of Ashford requests by a resolution duly passed by said Town Board on the 5th day of April, 1921 that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town Improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Ashford commencing at Chamberlains corner and running northerly through the Hamlet of Riceville toward Springville, a distance of four miles, the same being a continuation of the West Valley Springville Route.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors June 23, 1919, the Town paying 17% and the County 83%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
JAMES DEVINE,
O. E. BLACK, Acting Chairman

County Highway Officials Committee of Cattaraugus County.

Above Resolution adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The Board of Supervisors, on the 28th day of April, 1921, passed a resolution directing that a certain piece of highway in the town of Ashford be improved under section 320-A of the Highway Law,

Now, therefore, be it Resolved: That the sum of $60,000 or so much thereof as may be necessary be, and hereby is appropriated and made available to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the County Highway Officials as provided in Section 320-A of the Highway Law.

Resolution adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The Town Board of Carrollton requests by a resolution duly passed by said Town Board on the 25th day of March, 1921 that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town Improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Carrollton, commencing at the Pennsylvania State Line, est Side road running north to the cross road, thence east to connect with improved road No. 8007, a distance of aproximately three miles.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 17% and the County 83%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
JAMES DEVINE,
O. E. BLACK, Acting Chairman
County Highway Officials Committee of Cattaraugus County.

Above resolution adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The Board of Supervisors, on the 28th day of April, 1921, passed a resolution directing that a certain piece of highway in the town of Carrollton be improved under Section 320-A of the Highway Law,

Now, therefore, be it Resolved, That the sum of $45,000.00 or so much thereof as may be necessary be, and hereby is appropriated and made available to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the County Highway Officials as provided in Section 320-A of the Highway Law.

Resolution adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The Town Board of Dayton requests by a resolution duly passed by said Town Board on the 13th day of April, 1921, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town Improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Dayton commencing at the eastern end of the 1920 improvement of a certain Highway extending easterly from the county line between Cattaraugus and Chautauqua county, thence along the highway running westerly from the said 1920 improvement to Dexters corners to intersect another highway as shown on the Hewitt map, a distance of about 1.75 miles.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 18% and the County 82%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of

Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
JAMES DEVINE,
O. E. BLACK, Acting Chairman
County Highway Officials Committee of Cattaraugus County.

Above resolution adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The Board of Supervisors, on the 28th day of April 1921, passed a resolution directing that a certain piece of highway in the town of Dayton be improved under Section 320-A of the Highway law,

Now, therefore, be it resolved: That the sum of $26,250.00 or so much thereof as may be necessary be, and hereby is appropriated and made available to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the County Highway Officials as provided in Section 320-A of the Highway Law.

Resolution adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The Town Board of Dayton requests by a resolution duly passed by said Town Board on the 13 day of April, 1921, that a certain piece of highway in said town be, improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town Improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Dayton commencing at Ruckh's corners leading in a southerly direction to the Village of South Dayton, a distance of two miles.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 18% and the County 82%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent
J. W. WATSON,
JAMES DEVINE,
O. E. BLACK, Acting Chairman
County Highway Officials Committee of Cattaraugus County.

Above resolution adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The Board of Supervisors, on the 28th day of April, 1921, passed a resolution directing that a certain piece of highway in the town of Dayton be improved under Section 320-A of the Highway Law.

Now, therefore, be it Resolved: That the sum of $30,000.00 or so much thereof as may be necessary be, and hereby is appropriated and made available to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the County Highway Officials as provided in Section 320-A of the Highway Law.

Resolution adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The Town Board of Farmersville requests by a resolution duly passed by said Town Board on the 26th day of April, 1921, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of

sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town Improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Farmersville commencing at the corner of the Robert A. Edmonds farm, thence easterly to the corner near W. H. Jones house, thence south four or six rods, thence easterly to the corners near the outlet bridge, thence north across said bridge and the B. R. & P. railroad track, thence easterly along side of said railroad track to Farmersville station, a distance of about two miles.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 15% and the County 85%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
JAMES DEVINE,
O. E. BLACK, Acting Chairman

County Highway Officials Committee of Cattaraugus County.

Adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The Board of Supervisors, on the 28th day of April, 1921, passed a resolution directing that a certain piece of highway in the town of Farmersville be improved under Section 320-A of the Highway Law.

Now, therefore, be it Resolved: That the sum of $30,000.00 or so much thereof as may be necessary be, and hereby is appropriated and made available to pay the cost of the construction of said road

by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the County Highway Officials as provided in Section 320-A of the Highway Law.

Adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The Town Board of Franklinville requests by a resolution duly passed by said Town Board of the 25th day of April, 1921, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town Improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Franklinville commencing at the Lyndon Town line and running thence westerly through lots 22-30-31-39 over Maple Avenue and Chestnut Streets to intersect with Route 17 (Franklin Cuba Road), distance of approximately 3|25 miles.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 21% and the County 79%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.

J. W. WATSON,
JAMES DEVINE,
O. E. BLACK, Acting Chairman

County Highway Officials Committee of Cattaraugus County.

Adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The Board of Supervisors, on the 28th day of April, 1921, passed a resolution directing that a certain piece of highway in the town of Franklinville be improved under Section 320-A of the Highway Law.

Now, therefore, be it Resolved: That the sum of $48,750.00 or so much thereof as may be necessary be, and hereby is appropriated and made available to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the County Highway Officials as provided in Section 320-A of the Highway Law.

Adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The Town Board of Great Valley requests by a resolution duly passed by said Town Board of the 12th day of January, 1920, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town Improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Great Valley commencing at the end of 320-A road under construction. A continuation of the Great Valley Humphrey road approximately two miles.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 19% and the county 81%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of

Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
JAMES DEVINE,
O. E. BLACK, Acting Chairman

County Highway Officials Committee of Cattaraugus County.

Adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The Board of Supervisors, on the 28th day of April, 1921, passed a resolution directing that a certain piece of highway in the town of Great Valley be improved under Section 320-A of the Highway Law,

Now, therefore, be it Resolved: That the sum of $30,000.00 or so much thereof as may be necessary be, and hereby is appropriated and made available to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the County Highway Officials as provided in Section 320-A of the Highway Law.

Adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The Town Board of Humphrey requests by a resolution duly passed by said Town Board on the 27th day of December 1919 that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town Improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Humphrey commencing at Humphrey, running north to the Hamlet of Humphrey Center ap-

proximate distance two and one-half miles, being a continuation of Humphrey-Great Valley road now being constructed.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 11% and the colunty 89%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
JAMES DEVINE,
O. E. BLACK, Acting Chairman
County Highway Officials Committee of Cattaraugus County.

Adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The Board of Supervisors, on the 28th day of April, 1921, passed a resolution directing that a certain piece of highway in the town of Humphrey be improved under Section 320-A of the Highway Law.

Now, therefore, be it Resolved: That the sum of $37,500.00 or so much thereof as may be necessary be, and hereby is appropriated and made available to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the County Highway Officials as provided in Section 320-A of the Highway Law.

Adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The Town Board of Humphrey requests by a resolution

duly passed by said Town Board on the 27th day of December, 1919, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town Improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Humphrey commencing at the Allegany-Humphrey road leading from the north bounds (so called 5-mile road) to the east bounds of the town of Hinsdale, a distance of approximately two and one-half miles.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 11% and the county 89%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
JAMES DEVINE,
O. E. BLACK, Acting Chairman

County Highway Officials Committee of Cattaraugus County.

Adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The Board of Supervisors, on the 28th day of April, 1921, passed a resolution directing that a certain piece of highway in the town of Humphrey be improved under Section 320-A of the Highway Law.

Now, therefore, be it Resolved: That the sum of $37,500.00 or so much thereof as may be necessary be, and hereby is appropriated and made available to pay the cost of the construction of said road

by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the County Highway Officials as provided in Section 320-A of the Highway Law.

Adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The Town Board of East Otto requests by a resolution duly passed by said Town Boardof the 4th day of April, 1921, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town Improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of East Otto commencing at Emmonds Teft corners leading southerly to meet the 320-A road under construction, the same being a continuation. A distance of approximately two miles.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 14% and the county 86%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.

J. W. WATSON,
JAMES DEVINE,
O. E. BLACK, Acting Chairman

County Highway Officials Committee of Cattaraugus County.

Adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The Board of Supervisors, on the 28th day of April, 1921, passed a resolution directing that a certain piece of highway in the town of East Otto be improved under Section 320-A of the Highway Law.

Now, therefore, be it Resolved: That the sum of $30,000.00 or so much thereof as may be necessary be, and hereby is appropriated and made available to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the County Highway Officials as provided in Section 320-A of the Highway Law.

Adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The town Board of Perrysburg requests by a resolution duly passed by said Town Board on the 19th day of April, 1921, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town Improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Perrysburg commencing at the four corners 2¼ miles eaat of the four corners in the village of Perrysburg, thence north easterly to the Persia town line, a distance of about one mile, being a continuation of the road now being improved.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 16% and the county 84%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of

Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent
J. W. WATSON,
JAMES DEVINE,
O. E BLACK, Acting Chairman

County Highway Officials Committee of Cattaraugus County.

Resolution adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The Board of Supervisors, on the 28th day of April, 1921, passed a resolution directing that a certain piece of highway in the town of Perrysburg be improved under Section 320-A of the Highway Law.

Now, therefore, be it Resolved: That the sum of $15,000.00 or so much thereof as may be necessary be, and hereby is appropriated and made available to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the County Highway Officials as provided in Section 320-A of the Highway Law.

Adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The Town Board of Leon requests by a resolution duly passed by said Town Board on the 29th day of November, 1919, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town Improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Leon commencing at a point 2 miles or at the end of the present construction east of the

Hamlet of Leon and running in an easterly direction to the Town line of New Albion a distance of 1½ miles, approximately.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 13% and the county 87%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
JAMES DEVINE,
O. E. BLACK, Acting Chairman

County Highway Officials Committee of Cattaraugus County.

Resolution adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The Board of Supervisors, on the 28th day of April, 1921, passed a resolution directing that a certain piece of highway in the town of Leon be improved under Section 320-A of the Highway Law,

Now therefore, be it Resolved: That the sum of $22,500.00 or so much thereof as may be necessary be, and hereby is, appropriated and made available to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the County Highway Officials as provided in Section 320-A of the Highway Law.

Adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The Town Board of Portville requests by a resolution

duly passed by said Town Board of the 2nd day of April, 1921, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town Improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Portville commencing at a point on the Haskell Creek road one mile east of the junction of said road and the Olean-Portville road and extending in a north easterly direction along said Haskell Creek road for a distance of one mile, this being an application for a second mile under the county improvement system, one application for first mile bearing date Dec. 29, 1919 and being a continuation of said improved Haskell Creek road.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 19% and the county 81%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent

J. W. WATSON,
JAMES DEVINE,
O. E. BLACK, Acting Chairman

County Highway Officials Committee of Cattaraugus County.

Resolution adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The Board of Supervisors, on the 28th day of April, 1921, passed a resolution directing that a certain piece of highway in the town of Portville be improved under Section 320-A of the Highway Law,

Now, therefore, be it Resolved: That the sum of $15,000.00 or so much thereof as may be necessary be, and hereby is appropriated and made available to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the County Highway Officials as provided in Section 320-A of the Highway Law.

Adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The Town Board of Randolph requests by a resolution duly passed by said Town Board on the 19th day of April, 1921, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town Improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Randolph commencing at the end of the 1920 construction on the road leading toward Steamburg, the same being a continuation of the route from Randolph to Coldspring, a distance of one mile.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 18% and the county 82%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN
County Superintendent.
J. W. WATSON
JAMES DEVINE
O. E. BLACK, Acting Chairman

County Highway Officials Committee of Cattaraugus County.

Resolution adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The Board of Supervisors, on the 28th day of April, 1921, passed a resolution directing that a certain piece of highwav in the town of Randolph be improved under Section 320-A of the Highway Law,

Now , therefore, be it Resolved: That the sum of $15,000.00 or so much thereof as may be necessary be, and hereby is appropriated and made available to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the County Highway Officials as provided in Section 320-A of the Highway Law.

Adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The City of Salamanca requests by a resolution duly passed by said Town Board on the 25th day of April, 1921, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Salamanca commencing at the point of intersection of Front Avenue, (but formerly called Corydon Street) with the west line of Center Street in the south end of the iron bridge across the Allegany River at West Salamanca, and running thence west along said Front Avenue to the west boundary line of the City of Salamanca, a distance of Four Thousand Four Hundred and Ninety (4490) feet.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the city paying 24% and the county 76%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recom-

mended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
JAMES DEVINE,
O. E. BLACK, Acting Chairman
County Highway Officials Committee of Cattaraugus County.

Resolution adopted by unanimous vote.

BY MR. WATSON:—

Whereas: The Board of Supervisors, on the 28th day of April, 1921, passed a resolution directing that a certain piece of highway in the City of Salamanca be improved under Section 320-A of the Highway Law,

Now, therefore, be it Resolved: That the sum of $15,000.00 or so much thereof as may be necessary be, and hereby is appropriated and made available to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the County Highway Officials as provided in Section 320-A of the Highway Law.

Adopted by unanimous vote.

Mr. Watson from the Highway Officials committee presented the following report, which was adopted:

To the Board of Supervisors:

Your Highway Officials have had under consideration the resolution presented by Mr. Bonstell for the rescinding of a former resolution for the construction of a road in the Townof Farmersville, and we recommend the adoption of the resolution.

Respectfully submitted,
J. W. WATSON
JAMES DEVINE
O. E. BLACK, Acting Chairman

Mr. Bonsteel called up his resolution relating to the rescinding of a former resolution for the construction of a piece of road in the Town of Farmersville, and the resolution was adopted.

Mr. Watson from the Highway Officials committee presented the following report, which was adopted:

To the Board of Supervisors:

Your Highway Officials have had under consideration the resolution of Mr. Rose, relating to a change in designation of a road to be built in the Town of Lyndon and we recommend its adoption.

Respectfully submitted,

J. W. WATSON
JAMES DEVINE
O. E. BLACK, Acting Chairman

Mr. Rose called up his resolution relating to the change of designation of road to be constructed in the Town of Lyndon and the resolution was adopted.

Mr. Senear called up his resolution relating to the appropriation of funds for paying of office rental for the County Nurse in the City of Salamanca and the resolution was adopted.

On motion of Mr. Oyer the Board resolved itself into a committee of the whole for the discussion of Highway matters.

Upon the Board being reconvened into regular session, on motion of Mr. Whipple it adjourned until 1 P. M.

AFTERNOON SESSION

Board called to order by the Chair.

BY MR. LYNDE:—

Whereas, during the past six years the Town of Yorkshire has been overburdened in taxation due in large part to damage to its bridges caused by flood condition, and

Whereas, such township has during this period expended thousands of dollars in the repair and reconstruction of such bridges so damaged, and

Whereas, on Federal Highway No. 17, at the intersection of the south branch of the Cattaraugus creek, a new bridge must be constructed before such highway is improved, and

Whereas, the bridge so to be constructed will have a span of approximately 110 feet and be twenty feet wide, and

Whereas, such bridge so to be constructed is located upon one of the main travelled highways of the county and it is of extreme importance to the public that the same be constructed as it is the main route between the cities of Olean and Buffalo,

Now, therefore be it Resolved, That the County Superintendent of Highways prepare or cause to be prepared maps, plans, specifications and estimate thereon and submit the same to this board for its approval at the next meeting.

Adopted.

BY MR. WATSON:—

Resolved, that the sum of $25,000.00, or so much thereof as may be necessary, be and the same is hereby appropriated and made immediately available for the purpose of purchasing road machinery and tools for the construction of 320-A County-Town roads, to be paid by said Treasurer upon proper verified bills approved by the County Superintendent of Highways and the Highway Officials: and said County Treasurer be and he is hereby authorized to borrow a sum not exceeding $25,000.00, by temporary loan, through certificates or other obligations of such County, in anticipation of taxes for such purpose, as provided by Section 320-A of the Highway Law.

Referred to the Finance Committee.

Mr. Oyer from the Finance Committee presented the following report, which was adopted:

We the undersigned, members of the Finance Committee, have had under consideration the resolution appropriating $25,000.00, for

the purpose of purchasing road machinery to construct 320-A County-Town roads, and we recommend its adoption.

Respectfully submitted,

W. K. HARRISON
L. L. OYER
GEO. H. NIX
S. A. MARTINDALE
W. S. PIERCE

Mr. Watson called up his resolution relating to the appropriation of $25,000.00, for the purchasing of road machinery and the resolution was adopted.

BY MR. BONSTEEL:—

Resolved, that in the construction of County Roads under Section 320-A, it is the sense of the Board of Supervisors of Cattaraugus County that for the season of 1921, a maximum price of 35c per hour should be paid for common manual labor and a maximum of 70c per hour should be paid for men and team labor.

Mr. Whipple offered an amendment changing the rate of pay to 40c per hour for common manual labor and 80c per hour for man and team labor.

Mr. Oyer raised objection to the consideration of the resolution, or the amendment to the resolution at this time and they were laid over under the rules and referred to the Highway Officials.

BY MR. SEARLE:—

Whereas, the Board of Supervisors of Cattaraugus County on the 20th day of May 1920 passed a resolution directing that a certain piece of highway in the town of Franklinville be improved under Section 320-A of the Highway Law, said road extending from Mrs. Diltz corners at Cadiz and extending one mile west toward the Great Valley Town Line, and

Whereas, the said certain highway will be constructed under the provision of the Hewitt Act,

Now, therefore, be it Resolved, by the Board of Supervisors of Cattaraugus County that the above action be rescinded.

Referred of Highway Officials.

Mr. Watson from the Highway Officials presented the following report, which was adopted:

To the Board of Supervisors:

Your Highway Officials have had under consideration the resolution presented by Mr. Searle relating to the rescinding of a resolution for the construction of a piece of road in the Town of Franklinville, and we recommend its adoption.

Mr. Searle called up his resolution relating to the rescinding of a resolution for the construction of a piece of road in the Town of Franklinville and the resolution was adopted.

BY MR. SENEAR:—

Resolved, that the action of this Board at a meeting held December 2nd, 1920, in auditing and allowing the claims of the Republican Press and Olean Evening Herald for publishing lists of party nominations at the sum of Five Hundred dollars each, is hereby rescinded.

Adopted.

BY MR. SENEAR:—

Resolved, That the claims of the Salamanca Press and Olean Evening Herald for printing and publishing lists of party nominations for the general election held November 3rd, 1920, be audited and allowed by calculating the same on a basis of two square inches of space to constitute a folio as provided by Section 21 of the General Construction Law, and that each of such claimants receive as compensation therefor fifty cents for each folio so determined for the first insertion and forty cents for the second insertion amounting to the sum of $630.90, for each claim.

Adopted.

BY MR. SENEAR:—

Resolved, that the resolution adopted by this Board on the 2nd day of December 1920, fixing the price for publishing and printing lists of party nominations at 50c per running inch for the first insertion and 40c per running inch for second insertion be, and the same is hereby rescinded.

Adopted.

BY MR. MORRISON:—

Resolved, that the price for printing and publishing the lists of nominations for political offices be and it is hereby fixed and established under the provisions of Section 21 of the General Construction Law at 40c per folio for the first insertion and 30c per folio for the second insertion and that such lists be printed in the most condensed and compact form practicable and without display.

Adopted.

BY MR. CONGDON:—

Resolved, that the Chairman of the Board of Supervisors be and hereby is authorized to acquire any lands necessary for right of way or other purposes in the construction of improved roads of the county and that such lands shall be acquired in the manner provided by law.

Adopted.

On motion of Mr. James the Board adjourned without date.

J. A. McCORMACK,
Journal Clerk.

Special Session

Steamburg, N. Y., June 15, 1921.

Dear Sir:—

I am requested by petition of a majority of the members of the Board of Supervisors of Cattaraugus County, to call a special session of said Board, to convene at the Supervisors' Rooms at Little Valley, N. Y., Tuesday June 21, 1921, at 2 o'clock P. M., for the purpose of transacting such business as may properly come before the meeting.

Very truly yours,

J. B. REEVES, Clerk.

Little Valley, N. Y., June 21, 1921

Pursuant to call, the Board of Supervisors of Cattaraugus County convened at their rooms at Little Valley, N. Y., at 2 o'clock P. M. and was called to order by the Chairman, Mr. O. E . Black.

Present:—Messrs. Ames, Annis, Black, Bush, Both, Courter, Congdon, Devine, Dye, Mosher, Grimes, Garin, Gault, Hogue, Hancock, Hall, Holdridge, Harrison, James, Lynde, Lyon, Myers, Mason, Morrison, Martindale, McLaughlin, McGavisk, Nix, Oyer, Olds, Pierce, Rose, Rogers, Rasey, Rosenberry, Searl, Bonsteel, Tietz, Whipple, Watson, Welsh, Zimmerman. 42.

Absent:—Messrs. Cheney, French, Nutting, Senear, Seitz, Sullivan, Troy. 7.

Reading of call by the Journal Clerk.

Mr. Congdon presented the following ACT, which received the first and second reading, and was laid over.

ACT NO. 1

AN ACT to amend an Act entitled "An Act to designate the number of Special Deputy County Clerks and other Assistant Clerks for Cattaraugus County, and to fix the salary of the County Clerk, Special Deputy County Clerks and other Assistant Clerks, and to fix the amount of bond to be given by the County Clerk, pursuant to the authority conferred upon the Board by Chapter 281, Laws of 1891, passed September, 1891, by a majority vote of all the Supervisors elected to the Board."

Passed.

Section 1. The County Clerk of Cattaraugus County shall appoint one Deputy County Clerk and not more than two special Deputy Clerks as Court Clerks, one Index Clerk and as many Assistant Clerks as may be necessary not exceeding seven.

Section 2. The annual salary of the County Clerk shall be fixed at the sum of two thousand dollars.

Section 3.. The annual salary of the Deputy County Clerk shall fixed at the sum of fifteen hundred dollars.

Section 4. The annual salary of the Index Clerk shall be fixed at the sum of twelve hundred dollars.

Section 5. The Special Deputy Clerks appointed to attend the Courts may be appointed from the Assistant Clerks of the office.

Section 6. The annual salary of the first Special Deputy Clerk shall be fixed at the salary of twelve hundred dollars. The salary of the second Special Deputy Clerk shall be the same as that paid the Court Officers, six dollars per day with mileage fees once each week.

Section 7. The annual salary of one Assistant Clerk shall be twelve hundred dollars. The annual salary of three other Assistant Clerks shall be nine hundred dollars each and the annual salary of the three other Assistant Clerks shall be six hundred dollars each.

Section 8. All salaries payable monthly by the County Treasurer upon the certificate of the County Clerk.

Section 9. The County Clerk shall execute a bond with two sufficient sureties in the sum of Ten Thousand Dollars, to be approved by the Board of Supervisors at their annual session, if in session, if not, by the County Judge, for the faithful performance of his duties.

This Act shall take effect July 1st, 1921.

State of New York,
County of Cattaraugus, SS:

We, the undersigned, Chairman and Clerk of the Board of Supervisors of the County of Cattaraugus for the year 1921, do hereby certify that the foregoing is a true copy of an act passed by the said Board by a two-thirds vote of all the members elected thereto on the

day of , 1921

ORLA E. BLACK
Chairman of the Board of Supervisors.

J. B. REEVES
Clerk of the Board of Supervisors.

State of New York,
County of Cattaraugus, SS:

I, Wm. H. Eldredge, Clerk of said County, and of the Courts thereof, do hereby certify that I have compared the foregoing copy of Act No. 1, 1921, with the original filed in this office, June 22, 1921, and now remaining herein, and that said copy is a true transcript therefrom, and of the whole of said original.

In Testimony Whereof, I have hereunto subscribed my name and affixed the seal of said County, at Little Valley, this 22nd day of June, 1921.

W. H. ELDREDGE, Clerk.

Mr. Mason offered the following resolution and requested that it be made a special order of business for June 22nd, at 10 o'clock A. M.

Resolved, That the wage of the County and Town roads be 30c per hour for man labor, and 60c per hour for team labor, from this date and that all former resolutions contrary to the same be rescinded.

Laid over and made a special order of business for tomorrow at 10 o'clock, A. M.

By Mr. Annis:—

Resolved, That the County Superintendent of Highways be, and he hereby is authorized to employ a clerk in his office at a salary of not to exceed $125.00 per month and the County Treasurer is hereby authorize to pay such salary upon the approval of the County Superintendent of Highways, and the sum of $750.00 is hereby appropriated and made available for the purpose of paying said salary.

Laid over and referred to the Finance Committee.

On request of Mr. Hancock privilege of the floor was granted to Miss Smith from the State Commission for the Blind.

By Mr. Ames:—

Whereas: The Town Board of Machias requests by a resolution duly passed by said Town Board on the 20th day of June, 1921, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Machias, commencing at Machias Village running West to the White school house, a distance of approximately 3 miles (Machias West Valley Road).

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 17% and the county 83%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors

on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent

A. E. AMES
J. W. WATSON
JAMES DEVINE

County Highway Officials Committee of Cattaraugus County.

Adopted by unanimous vote.

By Mr. Ames:—

Whereas: The Board of Supervisors, on the 21st day of June, 1921, passed a resolution directing that a certain piece of highway in the town of Machias be improved under Section 320-A of the Highway Law.

Now, therefore, be it Resolved: That the sum of $45000.00 or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the County Highway Officials as provided in Section 320-A of the Highway Law.

Adopted by unanimous vote.

By Mr. Ames:—

Whereas: The Town Board of Ellicottville requests by resolution duly passed by said Town Board on the 15th day of June, 1921, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Ellicottville, commencing

at Hawkens bridge running southerly toward Ashford Junction, a distance of three moles.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 19% and the county 81%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent

A. E. AMES
J. W. WATSON
JAMES DEVINE

County Highway Officials Committee of Cattaraugus County.

Adopted by unanimous vote.

By Mr. Ames:—

Whereas: The Board of Supervisors, on the 21st day of June, 1921, passed a resolution directing that a certain piece of highway in the town of Ellicotville be improved under Section 320-A of the Highway Law.

Now, therefore, be it Resolved: That the sum of $45000.00 or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the County Highway Officials as provided in Section 320-A of the Highway Law.

Adopted by unanimous vote.

By Mr. Dye:—

Resolved, That the Board of Supervisors appropriate the sum of $750.00, and make same available at once for the proposed Association for the Blind.

Laid over and referred to the Law Committee.

On motion of Mr. Ames, privilege of the floor was granted to Superintendent of Highways, W. H. Bowen, who gave a brief sketch of the work done this year on 320-A roads.

On motion of Mr. Devine the Board adjourned until 9:30 tomorrow morning.

Little Valley, N. Y., June 22, 1921.

Board called to order by the Chairman, Mr. O. E. Black.

Present:—Messrs. Ames, Annis, Black, Bush, Courter, Devine, Dye, Mosher, Grimes, Gault, Hall, Holdridge, Harrison, James, Lyon, Lynde, Myers, Mason, Martindale, McLaughlin, McGavisk, Nix, Nutting, Oyer, Olds, Pierce, Rogers, Rosenberry, Searl, Senear, Seitz, Bonsteel, Tietz, Whipple, Watson, Welsh, Zimmerman, Congdon. 38.

Absent:—Messrs. Both, Cheney, French, Garin, Hogue, Hancock, Rose, Senear, Sullivan, Troy, Morrison. 11.

Minutes of previous session read and approved.

By Mr. Devine:—

Whereas, In the purchase of material and supplies used in the construction of county aid roads, a material saving can be effected if such purchases can be paid for promptly.

Therefore, be it Resolved, That all materials and supplies used in the construction of county aid roads in this county which are purchased by the highway officials of this county or a person duly authorized by them, under authority given in Section 320-A of the Highway law, be paid for by the County Treasurer of this county upon the proper order of the County Auditor, orders to be drawn providing that such claim bears the certificate of the County Superintendent of Highways and Chairman of the Highway Officials, showing the number and loca-

tion of the road and town in which such road is located, and the percentage to be charged to the town.

Adopted by unanimous vote.

Mr. Annis called up the ACT presented by Mr. Congdon and upon vote being taken it was adopted by the following vote:

Ayes:—Messrs. Ames Black, Bush, Courter, Devine, Dye, Mosher, Grimes, Gault, Hall, Holdridge, Harrison, James, Lyon, Lynde, Myers, Mason, Martindale, McGavisk, Nix, Oyer, Olds, Pierce, Rogers, Rasey, Rosenberry, Searl, Seitz, Bonsteel, Tietz, Whipple, Watson, Welsh, Zimmerman. 34.

Noes:—None.

Mr. Harrison, from the Finance Committee, presented the following report which was adopted:

Your Committee on Finance having under consideration the resolution of Mr. Annis, authorizing the employment of a clerk in the office of the County Superintendent of Highways at a salary of not to exceed $125.00 per month and appropriating $750.00 for the payment of such salary, recommends that such resolution be adopted.

Dated June 22, 1921.

W. K. HARRISON
L. L. OYER
JAMES DEVINE
S. A. MARTINDALE
W. S. PIERCE
GEO. H. NIX

Mr. Annis called up his resolution relating to a clerk for the County Superintendent of Highways, and the resolution was adopted.

Mr. Mason called up his resolution relating to payment of wages on 320-A roads, and which was made a special order of business for this day, and the resolution was adopted.

On motion of Mr. Gault privilege of the floor was granted to Mr. Hill, City Historian from Olean, N. Y.

By Mr. Oyer:—

Resolved, That it is the sense of this Board that the County Superintendent of Highways and the Highway Officials handle the matter of placing Tarvia Top on 320-A roads for this year, as shall seem best in their judgment.

Adopted.

By Mr. Nutting:—

Resolved, That the Sheriff and Building Committee be authorized to purchase awnings for the Jail Residence, at an expense not to exceed One Hundred Seventy Dollars ($170.00), and the bills to be audited by the County Auditor upon the approval of the Sheriff and Building Committee.

Referred to Finance Committee.

Mr. Nix from the Committee to Audit Accounts of the County Auditor and Clerks of the Board, presented the following report which was adopted:

No. of Claim	Name of Claimant	Amount Claimed	Amount Allowed
1	The Hub	$ 54.68	$.54.68
2	J. B.Reeves	$ 25.15	25.15
3	J. B. Reeves	18.77	18.77
4	J. A. McCormick	132.10	132.10

Respectfully submitted,

GEO. W. NIX
W. H. NUTTING
W. H. WELSH
V. R. LYNDE
C. W. MOSHER

By Mr. Seitz:—

Resolved, That the Sheriff be empowered to buy two riot guns and three additional revolvers for use of the Sheriff's Department, at a sum not to exceed Two Hundred Twenty Five Dollars, and the bills to

be audited by the County Auditor on aproval of the Sheriff.

Laid over and referred to the Finance Committee.

By W. S. Pierce:—

Resolved, That the resolution adopted by this Board on the 16th, day of November 1920, prohibiting blasting be and the same is hereby rescinded and be it further resolved that the County Superintendent of Highways be and hereby is authorized to procure the necessary equipment to carry on blasting operations and that blasting operations may be carried on under the supervision of the County Superintendent of Highways and that said Superintendent provide compensation insurance for men employed in blasting operations, said insurance premium to be a part of the expense of constructing county and town roads.

Adopted by unanimous vote.

By Mr. Olds:—

Resolved, That the sum of Two Hundred Fifty Dollars, be appropriated for the expense of compiling a County War History.

Laid over and referred to the Finance Committee.

On Motion of Mr. Harrison the Board took a recess of fifteen minutes.

On expiration of the recess the Board was called to order by the Chair.

Mr. Harrison, from the Committee on Finance submitted the following report which was adopted:

Your Committee on Finance having under consideration the resolution of Mr. Seitz, authorizing the Sheriff to purchase two riot guns and three revolvers at not to exceed $225.00, recommend that it be adopted with an appropriation of $150.00.

Dated June 21, 1921.

W. K. HARRISON
W. S. PIERCE
JAMES DEVINE
GEO. H. NIX
L. L. OYER
S. A. MARTINDALE

Mr. Seitz called up his resolution relating to the purchase of riot guns and revolvers for the Sheriff's Department, and consented to a change in his resolution to make the appropriation $150.00 instead of $225.00. The resolution with this change was adopted.

Mr. Harrison from the Committee on Finance presented the following report which was adopted:

Your Committee on Finance having under consideration the resolution of Mr. Nutting authorizing the purchase of awnings for the jail residence by the Sheriff and building committee at not to exceed $175.00, recommend that it be not adopted.

Dated June 22, 1921.

W. K. HARRISON
W. S. PIERCE
JAMES DEVINE
L. L. OYER
GEO. H. NIX
S. A. MARTINDALE

Mr. Harrison from the Committee on Finance presented the following report which was adopted.

Your Committee on Finance having under consideration the resolution of Mr. Olds appropriating $250.00, for the expense of compiling a County War History recommend that action on said resolution be postponed for the present.

Dated June 22, 1921.

W. K. HARRISON
W. S. PIERCE
JAMES DEVINE
L. L. OYER
GEO. H. NIX
S. A. MARTINDALE

On motion of Mr. Annis it was agreed that when this Board adjourn it adjourns out of respect to G. H. Bowen, former supervisor from the town of Mansfield.

J. A. McCORMACK,
Journal Clerk.

Special Session

Steamburg, N. Y., Aug. 23, 1921

Dear Sir:—

I am requested by petition of a majority of the members of the Board of Supervisors of Cattaraugus County, to call a special session of said Board, to convene at the Supervisors Rooms at Little Valley, N. Y., Tuesday, Aug. 30th, 1921, at 2 o'clock P. M., for the purpose of transacting such business as may properly come before the meeting.

Very truly yours,

J. B. REEVES, Clerk.

Little Valley, N. Y., Aug. 30, 1921

Pursuant to call, the Board of Supervisors of Cataraugus County convened at their rooms at Little Valley, N. Y., at 2 o'clock P. M., and was called to order by the Chairman, Mr. O. E. Black.

Present:—Messrs. Ames, Annis, Black, Both, Courter, Congdon, Devine, Dye, Mosher, French, Grimes, Garin, Gault, Hall, Harrison, James, Lyon, Lynde, Myers, Mason, Morrison, McLaughlin, Martindale, McGavisk, Nix, Nutting, Oyer, Olds, Pierce, Rogers, Rasey, Rosenberry, Searl, Nies, Seitz, Bonsteel, Tietz, Whipple, Watson, Welsh, Zimmerman. 41.

Absent:—Messrs. Bush, Cheney, Hogue, Hancock, Rose, Sullivan, Troy, Holdridge. 8.

Reading of call by the Journal Clerk.

A communication from Richmond C. Hill, City and Town Historian of Olean, N. Y., relating to the appointing of a County Historian to work in connection with the American Legion in compiling County History, was read and referred to the Committee on Military Affairs.

A communication from W. H. Bowen was read and ordered filed.

By Mr. Bonsteel:—

In the Matter of the Petition of the Town of Farmersville, Cattaraugus County, N. Y., for authority to borrow money by temporary loan in anticipation of the next tax levy, to pay its share of the cost of the improvement of a certain highway in such Town, to be improved pursuant to Section 320-A of the Highway Law.

To the Board of Supervisors of the County of Cattaraugus:

The Town Board of the Town of Farmersville, in the County of Cattaraugus, N. Y., hereby respectfully petitions the Board of Supervisors of Cattaraugus County, N. Y., as follows:

Whereas the Board of Supervisors of the County of Cattaraugus, N. Y., has heretofore, pursuant to the provisions of Section 320-A of the Highway Law, determined to aid diverse towns in said county in the construction and improvement of various highways in such towns, and

Whereas, among others, the Board of Supervisors of such county has upon the petition of the Town Board of the Town of Farmersville, duly designated a certain highway in such town to be constructed and improved by the aid of the County, and has ordered the construction and improvement thereof and,

Whereas, the Board of Supervisors of said county has by proceedings duly had and taken determined the proportion of the cost thereof to be borne by the County and Town respectively, as follows: 85 per cent thereof to be borne by the County and 15 per cent thereof to be borne by the Town of Farmersville, and

Whereas, the proportion of the cost of such construction to be borne by such Town is the sum of $4500.00, and there is not sufficient moneys of the Town available to pay the amount so to be borne by the Town, or any part thereof, after defraying other town expenses.

Now, therefore, the Town Board of the Town of Farmersville, pursuant to the provisions of Section 320-A of the Highway Law, and all acts amendatory thereto and supplemental thereto, do respectfully petition the Board of Supervisors of the County of Cattaraugus, N. Y., for authority to borrow the sum of forty five hundred dollars on the faith and credit of such Town by temporary loan in anticipation of the next succeeding tax levy, to pay its share of the cost of the construction and improvement of the highway so ordered to be constructed and improved by the Board of Supervisors of the County of Cattaraugus, N. Y.

In witness whereof the Town Board of the Town of Farmersville has caused this instrument to be executed this 29th day of August 1921.

J. A. BONSTEEL, Supervisor
C. F. AGETT, Town Clerk
R. L. CHESTER
JAMES DORNAN
Justices of the Peace
RALPH S. HALL.

Referred to the Committee on Laws.

Mr. Both presented a bill from the City of Olean for support of children committed to public institutions and the bill was referred to the Committee on Laws.

Mr. Tietz, Chairman of the Committee on Sheriff's reports of receipts, presented the following report which was adopted:
To the Board of Supervisors:—

Your Standing Committee on Sheriff's Reports of Receipts, have this day examined the books and accounts of said sheriff, from January 1, 1919 to April 1, 1921, and find same correct as reported by him.

Respectfully submitted,

WILLIAM TIETZ
A. E. AMES
GEORGE RASEY.

Mr. Congdon offered the following resolution and moved its adoption:

A Resolution to borrow $300,000.00 on the credit of the county, by the issue of County Bonds therefor; to authorize the County Treasurer to issue and negotiate said bonds to provide money to aid divers towns of said county in the construction and improvement of various highways in usch towns under the provisions of section 320-A of the Highway Law, as heretofore determined by the Board of Supervisors, to be known as Series "A" Bonds.

Adopted on the 31st day of August, 1921, two- thirds of all the Supervisors elected to the Board of Supervisors of such County voting in favor thereof

The Board of Supervisors of the County of Cattaraugus in pursuance of authority conferred by Section 320-A of the Highway Law and the acts amendatory thereof and supplemental thereto and in pursuance of the provisions of sections 12 and 14 of the County Law and pursuant to the provisions of The General Municipal Law, does enact as follows:

Whereas, The Board of Supervisors of the County of Cattaraugus, New York, has heretofore, pursuant to the provisions of section 320-A of the Highway Law, determined to aid divers towns in said County in the construction and improvement of various highways in such towns, and has heretofore by proceedings duly had and taken, designated the highways which said towns are to construct and improve by the aid of the County, and has ordered the construction and improvement of such highways so designated accordingly, and said Board of Supervisors has also determined by proceedings duly had and taken the proportion of the costs thereof to be borne by the County and Towns respectively, and

Whereas, the total maximum cost of such construction and improvements is estimated at the sum of $1,000,000 and upwards and that sum has by proceedings duly had and taken been appropriated accordingly, and

Whereas, there is not sufficient moneys of the County available to pay the amount so appropriated, or any part thereof, after defraying other County expenses, and

Whereas, The Board of Supervisors has determined to borrow the whole amount needed for such construction and improvement, upon the

bonds of the County, to be issued in Series from time to time as may be required for such purpose.

Now therefore,

Resolved, that there be borrowed at this time upon the bonds of this County, as a part of the moneys so appropriated, and designated Series "A" Bonds, the sum of three hundred thousand dollars and that the County Treasurer of the County of Cattaraugus be and he is hereby authorized and directed to issue and negotiate said bonds for such sum aforesaid, according to law, at not less than par and to the best advantage, and apply the proceeds thereof in aid of divers towns of said County in the construction and improvement of various highways in said towns under the provisions of section 320-a of the Highway Law according to and as heretofore determined by the Board of Supervisors; and for the payment of certificates of indebtedness issued for such purpose; that prior to the issuance and negotiation of said bonds, said County Treasurer, execute, acknowledge and deliver to this Board a Bond in pursuance of section 14 of the County Law in the penal sum of $25,000 to be approved as to form and sufficiency of securities by the County Judge of this County, for the faithful performance of his duty in issuing said bonds and the lawful application of the funds arising therefrom and of the funds which may be received by tax for the payment thereof, which may come into his hands.

Resolved further, that such bonds be issued in the denomination of one thousand dollars, consisting of three hundred bonds of one thousand dollars each, aggregating said sum of three hundred thousand dollars and numbered from one to three hundred, both inclusive, fifty of such bonds to become due and payable yearly commencing five years from the date thereof, with interest at six per cent per annum, payable semi-annually, said bonds and interest being payable at the office of the Salamanca Trust Company, Salamanca, N. Y., in New York Exchange.

Resolved further, that there be raised annually by tax a sum sufficiently to pay the interest and the principal of such bonds as they become due; also that the Board of Supervisors lay and spread upon the taxable property of each town so receviing aid from the County aforesaid an annual tax sufficient to pay the interest and the principal upon such bonds properly payable by each town respectively so receiving such aid as aforesaid.

Resolved further, that said bonds shall be in the following form, the blanks being filled, viz:

UNITED STATES OF AMERICA

State of New York Cattaraugus County

No..... $1000.00

KNOW ALL MEN BY THESE PRESENTS, that the County of Cattaraugus, in the State of New York, hereby acknowledges its indebtedness and for value received promises to pay to..... ..... or assigns on the .....day of....., 19....., the sum of ONE THOUSAND DOLLARS, together with interest thereon at the rate of six per cent per annum, payable on the 1st day of..... and ..... in each year, both principal and interest being payable in gold coin of the United States of America of the present standard weight and fineness, or its equivalent in lawful money of the United States in New York exchange at the Salamanca Trust Company, Salamanca, N. Y.

This bond is one of an issue of three hundred bonds of like date and tenor except as to date of maturity, aggregating three hundred thousand dollars, known as Series "A" Bonds, and issued for the purpose of providing in part the moneys appropriated by the said County of Cattaraugus to aid divers towns of said County in the construction and improvement of various highways in such towns heretofore designated by the Board of Supervisors by proceedings duly had and taken pursuant to the provisions of section 320-a of the Highway Law, and pursuant to and in strict compliance with the constitution and Statutes of the State of New York, including among others the County Law, The Highway Law and the General Municipal Law, duly had and taken in all all respects authorizing the same and authority confirmed by the two-thirds vote of all the Supervisors elected to the Board of Supervisors of the County of Cattaraugus at a meeting thereof duly called and held on the 31st day of August, 1921, the vote so taken and the canvass whereof were made, filed and recorded as required by law.

This bond is registered in the office of the Clerk of the County of Cattaraugus and is transferrable only upon presentation of this bond to said Clerk with a written assignment duly acknowledged or proved, at which time the name of the assignee shall be placed in the registration clause on the back of this bond together with the signa-

ture of said Clerk, and it shall be the duty of said Clerk to enter transfer on the books in his office.

It is hereby certified and declared that all acts, conditions and things required to exist, happen and be performed precedent to and in the issuance of this bond, exist, have happened and have been performed in due time, form and manner as required by law; that the amount of this bond, together with all other indebtedness of said County does not exceed any limit prescribed by law; that provision has been duly made for the levy and collection of an annual tax sufficient to pay the principal and interest of this bond as the same respectively shall become due and payable; the full faith and credit of said County of Cattaraugus are hereby irrevocably pledged to the punctual payment of the principal and interest of this bond according to law.

In witness whereof the County of Cattaraugus has caused the seal of said County to be hereto affixed and to be signed by the County Treasurer of said County in execution thereof and dated this.....day of..... 1921

(Seal) .....
County Treasurer of Cattaraugus County.

Form of Registration

No writing in the space below except by the Register

Date of Registry	In whose name Registered	Clerk-Register
.....	.....	.....
.....	.....	.....
.....	.....	.....

Referred to Committee on Finance.

Mr. Congdon offered the following resolution and moved its adoption:

A Resolution authorizing the County Treasurer of the County of Cattaraugus, N. Y., to borrow money by temporary loan to provide money to aid divers towns of said county in the construction and improvement of various highways in such towns under the provisions

of Section 320-A of the Highway Law, as heretofore determined by the Board of Supervisors.

Adopted on the 31st day of August, 1921, two-thirds of all the Supervisors elected to the Board of Supervisors of such county voting in favor thereof.

The Board of Supervisors of the County of Cattaraugus in pursuance of authority conferred by section 320-A of the Highway Law and the Acts amendatory thereof and supplemental thereto, and in pursuance of the provisions of Sections 12 and 14 of the County Law, and pursuant to the provisions of the General Municipal Law, does enact as follows:

WHEREAS,, The Board of Supervisors of the County of Cattaraugus, N. Y., has heretofore, pursuant to the provisions of Section 320-A of the Highway Law, determined to aid divers towns in said county in the construction and improvement of various highways in said towns, and has heretofore, by proceedings duly had and taken, designated the highways which said towns are to construct and improve by the aid of the county, and has ordered the construction and improvement of such highways so designated accordingly, and said Board of Supervisors has also determined by proceedings duly had and taken the proportion of the costs thereof to be borne by the county and towns respectively, and

WHEREAS, the total maximum cost of such construction and improvement is estimated at the sum of One million dollars and upwards, which has by proceedings duly had and taken been appropriated accordingly, and

WHEREAS, there is not sufficient moneys of the county available to pay the amount so appropriated, or any part thereof, after defraying other county expenses, and

WHEREAS the Board of Supervisors has determined to borrow a sum not to exceed Two hundred thousand dollars, being a part of the whole amount needed for such construction and improvement, by temporary loan in anticipation of the next succeding tax levy, or in anticipation of the proceeds of Bonds of said County to be issued for the payment thereof.

NOW THEREFORE, Resolved, That the County Treasurer of

Cattaraugus County be and hereby is authorized and empowered to borrow a sum not to exceed the sum of Two hundred thousand dollars by temporary loan through certificates of indebtedness or other obligations of said county, in anticipation of the next succeding tax levy, or in anticipation of the proceeds of Bonds of said County to be issued for the payments thereof, as authorized by Section 320-A of the Highway Law.

RESOLVED FURTHER, That such certificates of indebtedness or other obligations be signed by the Treasurer of Cattaraugus County, and that the same be issued, negotiated and sold according to law, at not less than par and to the best advantage, and bear interest at not to exceed the legal rate; that the proceeds of such certificates or other obligations be applied in aid of divers towns of said County in the construction and improvement of various highways in said towns under the provisions of Section 320-A of the Highway Law according to and as heretofore determined by the Board of Supervisors; that prior to the issue and negotiation of such certificates of indebtedness or other obligations, said County Treasurer, execute, acknowledge and deliver to this Board, a bond in pursuance to section 14 of the County Law, in penal sum of Twenty-five thousand dollars, to be approved as to form and sufficiency, by the County Judge and County Clerk of said County, for the faithful performance of his duty in issuing said certificates of indebtedness or other obligations and the lawful application of the funds arising therefrom, and of the funds which may be received by tax for the payment thereof, which may come into his hands.

RESOLVED FURTHER, That such certificates of indebtedness or other obligations be made payable within one year from their date, and that the Board of Supervisors of the County of Cattaraugus , N. Y., levy and assess by tax a sum sufficient to pay the interest and the principal of the same as they shall become due; also that the Board of Supervisors lay and spread upon the taxable property of each town so receiving aid from the County as aforesaid, a tax sufficient to pay the interest and the principal of such certificates of indebtedness or other obligations properly payable by each town respectively so receiving such aid aforesaid.

RESOLVED FURTHER, That such certificates of indebtedness or other obligations be in the following form, the blanks being properly filled:

UNITED STATES OF AMERICA

State of New York Cattaraugus County

No..... $.....

KNOW ALL MEN BY THESE PRESENTS, That the County of Cattaraugus, in the State of New York, hereby acknowledges its indebtedness and for value received promises to pay to..... or assigns on the.....day of....., 1922, the sum of.....dollars, together with interest thereon at the rate of ..... per centum per annum, payable at the office of the County Treasurer of the County of Cattaraugus in the City of Salamanca, N. Y., on the.....day of ....., in the year Nineteen hundred and .....

This certificate is issued pursuant to a resolution of the Board of Supervisors of Cattaraugus County, adopted by a two-thirds vote of all the Supervisors elected to the Board at a Special Session of said Board, on the ..... day of.....,1921 to provide in part the moneys appropriated by the said County of Cattaraugus to aid divers towns of said county in the construction and improvement of various highways in said towns pursuant to the provisions of section 320-a of the Highway Law, and pursuant to the Statutes of the State of New York, including among others the County Law, the Highway and the General Municipal Law.

In witness whereof, the County of Cattaraugus has caused the seal of said County to be hereto affixed and this certificate to be signed by the Treasurer of said County of Cattaraugus in execution thereof this .....day of.....1921.

.....
County Treasurer of Cattaraugus County.

Referred to commitete on Finance.

By Mr. Congdon:—

To the Board of Supervisors:

Your Committee on Laws has had under consideration the reso-

lution to appropriate the sum of $750.00 for the Southwestern Tier Association for the Blind, and are of the opinion that pursuant to subdivision 43 of Section 12 of the County Law as added by Chapter 318 of the Laws of 1920, the Board has authority to appropriate the same.

Respectfully submitted,

ROBERT E. CONGDON,
JAMES DEVINE,
W. H. HARRISON,
FRANK ANNIS.

Report adopted.

The resolution for the apropriation of $750.00 for the Southwestern Tier Association for the Blind, was referred to the Finance Committee.

On motion of Mr. Devine the Board adjourned until 9:30 tomorrow morning.

Little Valley, N. Y., Aug. 31, 1921.

Board called to order by the Chairman, Mr. O. E. Black.

Present:—Messrs. Ames, Annis, Black, Both, Congdon, Devine, Dye, Grimes, Garin, Gault, Hogue, Hancock, Hall, Harrison, Lyon, Lynde, Myers, Mason, Morrison, Martindale, McLaughlin, McGavisk, Nix, Nutting, Oyer, Olds, Pierce, Rogers, Rasey, Searl, Nies, Seitz, Bonsteel, Tietz, Whipple, Watson, Welsh, Zimmerman, Mosher, French, Rosenberry. 41.

Absent:—Messrs. Bush, Courter, Cheney, Holdridge, James, Rose, Sullivan, Troy. 8.

By Mr. Ames:—

Resolved, that pursuant to the provisions of Chapter 235, Laws of 1921, and acts amendatory thereof, the sum of Two Thousand Dollars is hereby provided as a fund for the payment in advance of audit of the expenses of the District Attorney's office and the County Treasurer is hereby authorized to apply said sum in payment of such bills on the approval of the District Attorney in accordance with the provisions of said act.

Referred to Finance Committee.

Mr. Harrison, from the Committee on Finance presented the following report, which was adopted:

Your Committee on Finance having under consideration the resolution of Mr. Congdon authorizing the Treasurer of the County of Cattaraugus, N. Y., to borrow money by temporary loan to provide money to aid divers towns in said county in the construction and improvement of various highways in such towns under the provisions of Section 320-A of the Highway Law, as heretofore determined by the Board of Supervisors, recommend that said resolution be adopted.

Dated August 31, 1921.

Respectfully submitted,

W. K. HARRISON,
W. S. PIERCE,
JAMES DEVINE,
GEO. H. NIX,
L. L. OYER,
S. A. MARTINDALE.

Mr. Congdon called up his resolution relating to the County issuing certificates of indebtedness for temporary loan, and the resolution was adopted by unanimous vote.

By Mr. Mason:—

Resolved, that an order be drawn on the County Treasurer for $12.91 in favor of Fred P. Bauman and the same charged to the Town of East Otto, the same being for an erroneous assessment.

Adopted.

By Mr. Annis:—

Resolved, that the chairman appoint a committee of three of which the County Superintendent of Highways, W. H. Bowen, shall be one to exchange the automobile purchased by the county for his use; and which is badly out of repair, and the sum of $2200.00 or so much thereof as may be necessary is hereby appropriated and made immed-

iately available. The County Auditor is hereby authorized to audit and pay said sum upon the approval of the bills for same by said committee.

Referred to Finance Committee.

Upon request of Mr. Bonsteel the Board of Supervisors permitted the withdrawal of his petition relating to the borrowing of money by the Town of Farmersville.

Mr. Nix from the Committee to Audit accounts of the County Auditor and Clerks of the Board presented the following report, which was adopted:

To the Board of Supervisors of Cattaraugus County:

The undersigned, your standing committee to audit accounts of the County Auditor and Clerks of the Board respectfully report that they have examined the several accounts referred to them, and recommend that orders be drawn in favor of the respective claimants for the amounts allowed them, as follows:

No. of Claim	Name of Claimant	Amount Claimed	Amount Allowed
1	Millington Lockwood	$ 4.09	$ 4.09
2	Marc D. Johnson	36.00	36.00
3	Leach Publishing Co.	18.50	18.50
4	J. B. Reeves	39.44	39.44
5	J. B. Reeves	11.32	11.32
6	J. A. McCormack	132.50	132.50

Respectfully submitted,

GEO. H. NIX,
V. R. LYNDE,
CHAS. W. MOSHER
W. H. NUTTING,
W. H. WELSH.

On motion of Mr. Watson the Board adjourned until 1:30 P. M.

AFTERNOON SESSION

Board called to order by the Chair.

By Mr. Morrison:—

Whereas, the Assessors of the Town of Salamanca have presented the attached bill in proper form for appraisal of damage claimed to have been done by dogs to stock of Eva Jimerson, and over one year has elapsed, the said Eva Jimerson, not having accepted the appraisal of the said board of Assessors, the County Treasurer is hereby directed to pay the attached claim ($10.50), to the Chairman of said Board of Assessors, Mr. C. E. Slocum, to be paid from moneys received from dog tax.

Upon request of Mr. Morrison, rules were suspended and the resolution adopted by unanimous vote.

By Mr. Nutting:—

Resolved, That in accordance with the communication from Historian Hill of Olean and the resolution adopted by the Cattaraugus County Legion relating to a county war history and other matters appertaining thereto, as set forth in the proceedings of the Board of Supervisors, of the annual session, Nov. 12, 1920, and the special sessions held Nov. 12, 1920, April 27, 1921, and June 22, 1921, that a definite plan for carrying into effect the proposition heretofore under consideration can best be prepared by a competent person with the co operation of the county organizations of the American Legion, the local historians, appointed in the county under the provisions of Chapter 181, State Laws of 1919, the Red Cross and the Boy Scouts of the county, such plan to be presented for the consideration of the Board of Supervisors at its next annual session in 1922.

AND FURTHER RESOLVED, That this preparatory work be entrusted to Richmond C. Hill, the duly appointed historian, both of the Town and City of Olean, who for this work shall be known as the County Historian, and that for his services and expenses for such work, the County Treasurer be authorized to pay him the sum of one hundred and twenty-five dollars for each month of this year, beginning September, 1921, the same as other monthly salaries are paid, and that the money is appropriated and made now available; the total appropriation not to exceed the sum of $500.00.

Upon request of Mr. Nutting, rules were suspended and the resolution was adopted by unanimous vote.

By Mr. Watson:—

Resolved, That the Treasurer of Cattaraugus County, in anticipation of the taxes levied by this Board in 1921, be and is hereby authorized and empowered to issue bonds upon the credit of said County, and to sell or cause the same to be sold at not less than par value to supply any deficiency that may arise from lack of funds in the hands of such Treasurer during the ensuing year.

That said County Treasurer, before the issue or sale of the same as hereinbefore provided, shall execute a good and sufficient bond or obligation, conditioned for the faithful performance of his duties in issuing the same and the lawful application of the funds which may be raised by tax or otherwise for the payment of the bonds so issued by the said Treasurer, which may come into his hands.

The said bond or obligation so made and executed by the said Treasurer shall be approved by the County Judge and the County Clerk of the County of Cattaraugus and filed with the clerk of the County of Cattaraugus.

That said Treasurer is hereby authorized to issue bonds or obligations of the County of Cattaraugus for the sum and in an amount not exceeding $30,000.00.

All of said bonds so issued are to be due and payable within one year from the date of the issue of the same and to be payable at the office of the County Treasurer of said County, in the City of Salamanca,

The rate of interest upon said bonds shall not exceed the legal rate of interest.

Said bonds are to be signed by the Chairman of the Board of Supervisors of the County of Cattaraugus, County Treasurer and County Clerk of said County, and shall be in the following form:

County of Cattaraugus,
Treasurer's Office, SS:

No..... Little Valley, N. Y.,.....19...

The County of Cattaraugus, in the State of New York, hereby

promises to pay to the order of..... ..... the sum of ....dollars, with interest at the rate of.....per cent, per annum, payable at the office of the County Treasurer of the County of Cattaraugus, in the city of Salamanca, N. Y. on the..... ..... day of ..... in the year nineteen hundred and.....

This Bond is issued in pursuance of a resolution of the Board of Supervisors of Cattaraugus County, adopted at a special session of said Board, on the 31st day of August, 1921 in pursuance of Sections 12 and 14 of the County Law.

Dated ....

.....

County Treasurer of Cattaraugus County, New York.

Referred to Finance Committee.

By Mr. Harrison:—

Your Committee on Finance having under consideration the resolution of Mr. Congdon apropriating the sum of seven hundred fifty dollars ($750.00), for the Southwestern Tier Association for the Blind, recommend that said resolution be adopted with the additional provision that such sum shall not be paid by the County Treasurer until duly certified copies of a resolution by the Board of Supervisors of Allegany County appropriating the sum of seven hundred fifty dollars ($750.00), and the Board of Supervisors of Chautauqua County appropriating the sum of fifteen hundred dollars ($1500.00)), respectively, to such association are furnished said County Treasurer.

Dated August 31, 1921.

Respectfully submitted,

W. K. HARRISON,
S. A. MARTINDALE,
GEO. H. NIX,
G. M. HANCOCK,
JAMES DEVINE.

Mr. Congdon called up his resolution which was changed to read as follows, and the resolution was passed by unanimous vote:

Resolved, That the sum of $750.00 be and the same, hereby is appropriated and made available for the Southwestern Tier Association for the blind, said association having been duly incorporated and having for its purpose the relief and education of indigent blind.

Further Resolved, That the County Treasurer is hereby authorized and directed to pay the same to the Treasurer of said association upon his filing with the County Treasurer of Cattaraugus County a certified copy of resolutions passed by the Board of Supervisors of Allegany County appropriating the sum of Seven Hundred Fifty Dollars, and the Board of Supervisors of Chautauqua County appropriating the sum of fifteen hundred dollars ($1500.00), respectively, to such association; also filing with the County Clerk of Cattaraugus County an undertaking in the penal sum of Seven Hundred Fifty Dollars for the faithful performance of his duties, duly approved by the County Judge as to its form and sufficiency.

By Mr. Harrison:—

Your Committee on Finance having under consideration the resolution of Mr. Congdon to borrow the sum of three hundred thousand dollars ($300,000.00), by the issue of County bonds recommend that such resolution be adopted.

Dated August 31, 1921.

Respectfully submitted,

W. K. HARRISON,
L. L. OYER,
JAMES DEVINE,
S. A. MARTINDALE,
GEO. H. NIX,
W. S. PIERCE,
G. M. HANCOCK.

Report adopted.

Mr. Congdon called up his resolution relating to the issuing of Bonds and the resolution was adopted by the following vote:

Ayes:—Messrs. Ames, Black, Both, Congdon, Devine, Dye, Mosher, French, Grimes, Gault, Hogue, Hancock, Harrison, Lyon, Lynde, Mason,

Martindale, McLaughlin. McGavisk, Nix, Nutting, Oyer, Olds, Pierce, Rogers, Rasey, Searl, Nies, Seitz, Bonsteel, Tietz, Whipple, Watson, Welsh, Zimmerman. 35.

Noes:—None.

By Mr. Congdon:—

Resolved, That the sum of $100.00 be hereby appropriated for the purchase of a filing case and tax sale record for theCounty Treasurer's office, and the same be made immediately available; and the County Auditor be authorized to draw an order for the same on the approval of said County Treasurer.

Upon request of Mr. Congdon, rules were suspended and the resolution was adopted by unanimous vote.

By Mr. Lynde:—

Resolved, That the sum of Three Hundred Sixty-Five ($365.00) or so much thereof as may be necessary, be and the same hereby is appropriated and made immediately available for the purchase and installation of furniture and equipment for the County Clerk's Office and the County Clerk is hereby authorized to purchase such equipment and furniture and the County Auditor is hereby authorized to pay the bills for such furniture and equipment upon the same being presented with the approval of the County Clerk.

Referred to the Finance Committee.

By Mr. Harrison:—

Your Committee on Finance having under consideration the resolution of Mr. Ames, appropriating Two Thousand Dollars ($2000.00) for expenses of the District Attorney's office, recommend that it be adopted.

Dated August 31, 1921.

W. K. HARRISON,
L. L. OYER,
JAMES DEVINE,
S. A. MARTINDALE,
W. S. PIERCE,
GEO. H. NIX,
G. M. HANCOCK.

Report adopted.

Mr. Ames called up his resolution relating to the appropriation for the payment of bills by the District Attorney and the resolution was adopted.

On motion of Mr. Hancock the Board took a recess until 4 P. M.

On expiration of the recess period the Board was called to order by the Chair.

By Mr. Harrison:—

Your Committee on Finance having under consideration the resolution of Mr. Annis providing for the appointment of a committee by the Chairman to exchange the automobile used by the Superintendent of Highways and appropriating the sum of two thousand two hundred ($2200.00), or so much thereof as may be necessary reocmmend that such resolution be adopted.

Dated August 31, 1921.

Respectfully submitted,

W. K. HARRISON,
L. L OYER,
W. S. PIERCE,
S. A. MARTINDALE,
GEO. H. NIX,
JAMES DEVINE,
G. M. HANCOCK.

Report adopted.

Mr. Annis called up his resolution relating to the appointing of a committee to arrange for exchanging automobiles of the Superintendent of Highways for a new car, and the resolution was adopted.

By Mr. Harrison:—

Your Committee on Finance having under consideration the resolution of Mr. Lynde authorizing the purchase of furniture and equipment for the County Clerk's office for not to exceed three hundred sixty-five dollars ($365.00), recommend that it be adopted.

Dated August 31, 1921.

Respectfully submitted,

W. K. HARRISON,
L. L. OYER,
W. S. PIERCE,
S. A. MARTINDALE,
GEO. H. NIX,
JAMES DEVINE,
G. M. HANCOCK.

Report adopted.

Mr. Lynde called up his resolution relating to the purchase of furniture and equipment for the County Clerk's office and the resolution was adopted.

By Mr. Harrison:—

Your Committee on Finance having under consideration the resolution of Mr. Watson authorizing and empowering the County Treasurer to issue bonds in anticipation of taxes not exceeding thirty thousand dollars ($30,000.00), recommend that such resolution be adopted.

Dated August 31, 1921.

Respectfully submitted,

W. K. HARRISON,
L. L. OYER,
W. S. PIERCE,
S. A. MARTINDALE,
GEO. H. NIX,
JAMES DEVINE,
G. M. HANCOCK.

Report adopted.

Mr. Watson called up his resolution relating to the issuing of bonds to an amount of $30,000.00, and the resolution was adopted.

By Mr. Hancock:—

Resolved, That the County of Cattaraugus secure compensation insurance, in good reliable insurance companies, for all employes engaged in the construction of County Aid roads, and that the expense of the same be a charge upon the county and the town in the same proportion in which such county aid road shall be constructed as heretofore determined by the Board of Supervisors.

Further Resolved, That the resolution of this Board duly adopted on the 16th day of November, 1920, whereby it adopted the taxation system of compensation and authorizing the County Treasurer to borrow money to pay all setlements and awards, continue in full force and effect until such insurance shall have been duly taken out and further until all claims then existing against said County have been fully paid and settled and all necessary taxes against the county have been duly levied and collected to reimburse the county therefor, and that thereupon said resolution shall cease and terminate.

Adopted by unanimous vote.

On motion of Mr. Oyer the Board took a recess for five minutes.

On expiration of the recess period the Board was called to order by the Chair.

The Committe appointed by the Chair to exchange automobile of the County Superintendent of Highways are as follows:

W. K. Harrison, James Devine, W. H. Bowen.

On motion of Mr. Both the Board adjourned without date.

J. A. McCORMACK,
Journal Clerk.

Annual Session

Little Valley, N. Y., Nov. 14, 1921.

Pursuant to law, the Board of Supervisors of Cattaraugus County convened at its rooms in Little Valley, N. Y., Monday, November 14, 1921, at 2 o'clock P. M., and was called to order by the Chairman, Mr. O. E. Black.

Present:—Messrs. Ames, Annis, Black, Peek, Both, Courter,, Cheney, Congdon, Devine, Dye, Mosher, French, Grimes, Garin, Gault, Hogue, Hancock, Hall, Hall, Harrison, James, Lyon, Lynde, Myers, Mason, Morrison, Martindale, McLaughlin, Nix, Nutting, Oyer, Miller, Pierce, Rose, Rogers, Rasey, Rosenberry, Searl, Nies, Seitz, Bonstell, Whipple, Watson, Welsh. 44.

Absent:—Messrs. McGavisk, Sullivan, Troy, Tietz, Zimmerman. 5.
By Mr. Devine:

County of Cattaraugus

First Resolution requesting the construction or improvement of a County Highway in the Towns of Great Valley, Humphrey and Franklinville, as provided in Article Six of the Highway Law (chapter 330, Laws of 1908), passed by the Board of Supervisors of the County of Cattaraugus, pursuant to section 123 of the Highway Law, on the 14th day of November 1921, a quorum being present and 44 supervisors voting in favor of such resolution and no supervisors voting against the same.

I. Whereas public interest demands the construction or improvement of the highway hereinafter described, as a County Highway, therefore be it

2. Resolved, That this Board of Supervisors request that the following described highway be constructed or improved as a county highway as provided in Article Six of the Highway Law, to wit: Be-

ginning at County Highway No. 1205, in the Hamlet of Great Valley, northerly, easterly through the Hamlet of Sugartown, northeasterly, easterly to State Highway No. 5544, in the Hamlet of Cadiz, having a total length of 12.4 miles all in the towns of Great Valley, Humphrey and Franklinville.

3. Resolved, That the clerk of this Board is hereby directed to forwith transmit a certified copy of the foregoing resolution to the State Commission of Highways.

State of New York }
} ss.:
County of Cattaraugus }

This is to certify that I, the undersigned, Clerk of the Board of Supervisors of Cattaraugus County, have compared the foregoing copy of resolution with the original resolution now on file in the office, and which was passed by the Board of Supervisors of said county on the 14th day of November 1921, a majority of all the members elected to the Board voting in favor thereof, and that the same is a correct and true transcript of such resolution and of the whole thereof.

In Witness Whereof I have hereunto set my hand and the official seal of the Board of Supervisors, this 14th day of November 1921.

J. B. REEVES,
Clerk of the Board of Supervisors.

Adopted.

Mr. Peek presented the following resolution which was adopted by unanimous vote:

County of Cattaraugus

First Resolution requesting the construction or improvement of a County Highway in the Towns of Leon and Dayton, as provided in Article Six of the Highway Law (chapter 330, Laws of 1908), passed by the Board of Supervisors of the County of Cattaraugus, pursuant to section 123 of the Highway Law, on the 14th day of November 1921, a quorum being present and 44 supervisors voting in favor of such resolution and no supervisors against the same.

1. Whereas public interest demands the construction or improvemen of the Highway hereinafter described, as a County Highway, therefore be it

2. Resolved, That this Board of Supervisors request that the following described highway be constructed or improved as a county highway as provided in Article Six of the Highway Law, to wit: Beginning at Sta. 300 of County Highway No. 1480, at Averill Corner, northerly to the south end of Petition No. 3804, at Dexter Corner, having a total length of 0.9 mile all in the towns of Leon and Dayton.

3. Resolved, That the clerk of this Board is hereby directed to forthwith transmit a certified copy of the foregoing resolution to the State Commission of Highways.

State of New York }
} ss.:
County of Cattaraugus }

This is to certify that I, the undersigned, Clerk of the Board of Supervisors of the county of Cattaraugus have compared the foregoing copy of resolution with the original resolution now on file in the office and which was passed by the Board of Supervisors of said county on the 14th day of November 1921, a majority of the members elected to the Board voting in favor thereof, and that the same is a correct and true transcript of such original resolution and of the whole thereof.

IN WITNESS WHEREOF I have hereunto set my hand and the official seal of the Board of Supervisors, this 14th day of Nov., 1921

J. B. REEVES

Clerk of the Board of Supervisors.

Mr. Ames presented the following resolution which was adopted by unanimous vote:

WHEREAS: The Town Board of Ellicottville requests by a resolution duly passed by said Town Board on the 29th day of October, 1921, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway.

Now, therefore, be it resolved: That this Board orders the construction of an improved road in the town of Ellicottville commencing at one and one-half miles south-easterly from Ellicottville-Mansfield town line on the road from Maples to Ellicottville, said point being the end of Ellicottville road No. 2, Part No. 1, and leading towards Ellciottville a distance of about two-thirds of one mile, and to be known as Ellicottville road No. 2, Part No. 2.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 19% and the county 81%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent
A. E. AMES
JAMES DEVINE
J. W. WATSON

County Highway Officials Committee of Cattaraugus County.

By Mr. Nutting:

In accordance with a communication from the majority of the assessors of the City of Olean;

Resolved, That Tax sale for the year 1920 against 433 Prospect Ave., City of Olean, be cancelled, and that the County Treasurer be instructed to pay to U. B. Russell, the purchaser, $8.28 and interest, and that the said amount be charged to the City of Olean.

Adopted.

By Mr. Searl:

Resolved, That an order be drawn on the County Treasurer for $11.30 in favor of Roy W. VanHoesen and the same charged to the

Town of Franklinville, the same being for an erroneous assessment of the tax roll of 1920.

Adopted.

By Mr. Searl:

Resolved, That an order be drawn on the County Treasurer for $3.15 in favor of Mrs. Jennie Rogers and the same charged to the Town of Franklinville, the same being for an erroneous assessment of the tax roll of 1920.

Adopted.

Privilege of the floor was granted to Dr. C. A. Greenleaf who submitted the report from the Directors of Rocky Crest Sanatorium.

Privilege of the floor was granted to Miss Frances Kersner, Supervising Nurse, from the Department of Health, who submitted the following report, which was adopted and ordered printed in the Journal.

STATE OF NEW YORK, DEPARTMENT OF HEALTH

Nov. 14th, 1921

From: Frances Kersner, Supervising Nurse.

To: Board of Supervisors of Cattaraugus County.

Report on children's Conference held in Cattaraugus County during the month of June 1921, the Villages of Cattaraugus, Otto, Little Valley, Randolph, Great Valley, Ellicottville, Franklinville, Limestone, Allegany, Portville.

564 children were examined in County.

185 children have already been followed up by County Nurse, and reports for same sent in to Albany.

A summary of defects given below is therefore only for 379 remaining children not yet followed up.

Number of children examined over 6 years of age	29
Number of children examined from 4 mos. to 6 years	350
Number of children examined found to be normal	32
Number of children examined found to have defects	347

LIST OF DEFECTS FOUND

Underweight	75
Mental and Nervous disorders	53
Skin	17
Eyes	30
Ears	23
Nose	21
Teeth	116
Tonsils	156
Adenoids	79
Glands	164
Heart	70
Lungs	28
Orthopedic	59
Miscellaneous	134
Total	1025

Of these defects 24 were acute conditions requiring immediate attention.

Allowing an average of a little over two defects to each child including the 185 reports already sent in, there is a total of 1425 defects for 564 examined in Cattaraugus County.

I wish to expres smy appreciation for the invaluable assistance rendered by the County Nurse at all these conferences.

Privilege of the floor was granted to Mr. Rafferty from the Child Welfare Association, who submitted the report of the Cattaraugus County Child Welfare Association, which was ordered printed in the Journal.

By Mr. Congdon:

Whereas, the Legislature of the State of New York, by Chapter 775 of the Laws of 1920, enacted an amendment to the General Business Law, providing for the registration and license of all professional engineers and land surveyors, and

Whereas, Section 39-L of such act provides that "Two years after this act goes into effect, no county, city, town or village or other political subdivision in the state, shall engage in the construction or maintenance of any public work involving professional engineering or land surveying for which plans, specifications and estimates have not been made by, and the construction and maintenance supervised by, a licensed professional engineer or land surveyor; provided, that nothing in this section shall be held to apply to such public work wherein the contemplated expenditure for the completed project does not exceed two thousand dollars, and

Whereas, many counties of the state are now engaged in the construction of county aid roads pursuant to the provisions of sections 291, 320, 320-A and 320-B of the Highway Law, which construction is being carried on under the supervision of county superintendents of highways, many of whom are not engineers, and

Whereas, such provision willmake it imperative that all such county aid roads be not only constructed, but maintained under the supervision of a licensed professional engineer and this will entail a large expenditure of money and so greatly add to the cost of construction as to be prohibitive both to the county and the town, and

Whereas, said sections of the Highway Law were designed to permit the improvement of secondary town highways by the aid of the county without the added cost of engineering fees and the consequent delay in construction, and the present mode of construction is being satisfactorily conducted under the supervision and control of the County Superintendent of Highways and we believe the present Highway Law provided ample protection in the construction and maintenance of highways.

Now, Therefore, be it

Resolved, that the Board of Supervisors of the County of Cattaraugus favor the repeal of section 39-L of such act,

Further resolved, that copies of this resolution be transmitted to the Senator and Assemblyman from this district and that they be requested to urge the repeal of such section.

Laid over under the rules.

On motion of Mr. Mason the Highway Officials were instructed to prepare a formal resolution for the purchase of a lot for the construction of a storage for the County Highway tools and equipment.

On motion of Mr. Cheney the Board adjourned until 9:30 tomorrow morning.

Little Valley, N. Y., Nov. 15. 1921

Board called to order by the Chairman, Mr. O. E. Black.

Present:—Messrs. Ames, Annis, Black, Peek, Courter, Cheney, Congdon, Devine, Dye, Mosher, French, Grimes, Garin, Gault, Hogue, Hall, Hall, Harrison, James, Lyon, Lynde, Myers, Mason, Morrison, Martindale, McLaughlin, Nix, Nutting, Oyer, Miller, Rose Rogers, Rasey, Rosenberry, Searl, Nies, Seitz, Bonsteel, Tietz, Whipple, Watson, Welsh, Zimmerman, Both, Troy, Pierce. 46.

Absent:—Messrs. Hancock, McGavisk, Sullivan. 3.

Minutes of previous session read and approved.
By Mr. Ames:

Whereas, The Board of Supervisors, on the 14th day of November 1921, passed a resolution directing that a certain piece of highway in the town of Ellicottville be improved under Section 320-A of the Highway Law,

Now, therefore, be it Resolved: That the sum of $10,000.00, or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the Board of Supervisors as provided in Section 320-A of the Hghway Law.

Adopted.

By Mr. Ames:

Whereas, the Highway Officials Committee have been empowered by the Board of Supervisors to locate an appropriate site for County tool house, storage and garage, and

Whereas, the said Highway Officials Committee has selected a site and procured an option on the Burbank property now owned by G. A. Nelson, which option carries the sum of $1,000.00, said property being located on the north side of Main Street in Little Valley and adjoining the lands of the Erie Railroad Company,

Now, therefore be it Resolved, That a committee composed of the Chairman and two members of the Board be a committee to purchase for the county the above described property.

Be it further Resolved, That this Board appropriate and make immediately available the sum of $1,000.00 for the purchase of said property upon delivery by the said Nelson of a full and sufficient search and warranty deed of the above described property, and that the County Treasurer is hereby authorized and empowered to pay the same upon proper verification of the Chairman.

Adopted.

By Mr. Ames:

Inasmuch as the Highway Committee has made a careful investigation of the different methods followed by other counties, and of the various types of buildings used as county garages, and has also conferred with the architects and builders of these garages and has had the advantage of expert advice concerning them, and

Whereas, the county has acquired fifteen heavy trucks and various other machinery and equipment, and that the Federal Government demands that these trucks be properly sheltered, and the overhauling and repairing of this equipment makes it imperative that a reair shop be provided, your committee is of the the opinion that as a matter of economy the shop should be built of sufficient size to make it possible to install the office of the County Superintendent in part of the said building,

We therefore recommend that buildings be erected for the above

purpose substantially according to the plan submitted with this resolution said buildings to be constructed of wood and tile and at a cost of approximately $8,500.00.

Respectfully submitted,

A. E. AMES
J. W. WATSON
JAMES DEVINE

By Mr. Rasey:

County of Cattaraugus

First Resolution requesting the construction or improvement of a County Highway in the Town of Randolph, as provided in Article Six of the Highway Law (chapter 330, Laws of 1908), passed by the Board of Supervisors of the County of Cattaraugus, pursuant to section 123 of the Highway Law, on the 15th day of November 1921, a quorum being present and 43 supervisors voting in favor of such resolution and no supervisors voting against the same.

1. Whereas public interest demands the construction or improvement of the highway hereinafter described, as a County Highway, therefore be it

Resolved, That this Board of Supervisors request that the following described highway be constructed or improved as a county highway as provided in Article Six of the Highway Law, to wit: Beginning from the South end of Petition No. 2785, at the Conewango town line, southerly to State Highway No. 5258-A, in the village of, Randolph, (Easterly Route).

This petition covers all of No. 2786, with an additional length to make connection with the state highway, having a total length of 0.7 mile all in the town of Randolph.

Resolved, That the clerk of this Board is hereby directed to forthwith transmit a certified copy of the foregoing resolution to the State Commission of Highways.

State of New York }
} ss.:
County of Cattaraugus }

This is to certify that I, the undersigned, Clerk of the Board of Supervisors of the county of Cattaraugus have compared the foregoing copy of resolution with the original resolution now on file in the office, and which was passed by the Board of Supervisors of said county on the 15th day of November 1921, a majority of all the members elected to the Board voting in favor thereof, and that the same is a correct and true transcript of such original resolution and of the whole thereof.

IN WITNESS WHEREOF I have hereunto set my hand and the official seal of the Board of Supervisors, this 15th day of November, 1921.

J. B. REEVES
Clerk of the Board of Supervisors.

Adopted.

By Mr. Devine:

Whereas, one oil and gas well described as follows, south middle part of lot 50, town 3, range 5, of the Holland Land Companies survey, (in the town of Humphrey), was sold at the annual tax sale of the County of Cattaraugus, October 4, 1921, on Certificate No. 26, said property being sold to the County of Cattaraugus, for the taxes of the year 1920, for the sum of $8.30,

Now, be it resolved, That the County Treasurer be Authorized to sell the said Certificate to L. O. Moorehouse for the above sum with 10% interest from date of sale.

Adopted.

By Mr. Devine:

Whereas a relaid school tax against Patsy Connor on lot 9, range 5, town four, was relaid on the Humphrey roll for the year 1919, and finally paid by the Town of Humphrey, said tax actually should have been laid against the town of Franklinville roll for the year 1919.

Resolved, That the Clerk of the Board of Supervisors be hereby authorized to draw an order in favor of the Supervisor of the Town of Humphrey, for $13.28 the amount paid by the town of Humphrey and that the same be charged to the town of Franklinville.

Adopted

Mr. Congdon called up his resolution relating to an amendment to the General Business Law, enacted by the State Legislature, providing for the registration and license of all professional engineers and land surveyors, and the resolution was adopted.

Report of P. H. Bourne, Coroner, was received and ordered printed in the Journal.

By Mr. Watson:

Resolved, That the Board adjourn until 2 o'clock P. M., and that immediately after adjournment the Board meet as a Board of County Canvassers at the offices of the Board of Election.

Adopted.

AFTERNOON SESSION

Board called to order by the Chair.

By Mr. Ames:

Resolved, That the Board of Supervisors of Cattaraugus County hereby appropriate and make immediately available the sum of $8,500.00 or so much thereof as may be necessary for the purpose of erecting upon the Nelson lot in the village of Little Valley a toll house, repair shop and office according to the plans submitted with this resolution, same to be constructed under the supervision of the County Superintendent of Highways and a committee to be appointed by the chairman of this Board. The material and labor used in constructing the same shall be paid upon presentation of duly verified bills audited by the County Auditor and approved by the County Superintendent of Highways and the committee appointed under this resolution.

The County Treasurer is hereby authorized to pay the same upon

such audit from funds on hand available for that purpose: If there is not sufficient money in the hands of the County treasurer to pay such costs, he is hereby authorized to borrow such amount as may necessary upon the credit of the County in anticipation of the taxes to be raised in the next succeeding tax levy.

Referred to the Finance Committee.

By Mr. Cheney:

Resolved, That the Law Committee be requested to report to this Board the proportion of the Income Tax each town receives, is to be proportioned among the school districts of the town.

The amendment to the Tax law on this question is not very plain.

Adopted.

The committee appointed by the Chair to purchase land upon which to construct a storage for the Highway Department is: O. E. Black, James Devine, A. E. Ames.

On Motion of Mr. Zimmerman the Board adjourned until 9:30 tomorrow morning.

Little Valley, N. Y., Nov. 16, 1921.

Board called to order by the Chairman, Mr. O. E. Black.

Present:—Messrs. Ames, Black, Peek, Both, Courter, Cheney, Congdon, Devine, Dye, Mosher, Garin, Gault, Hogue, Hall, Hall Harrison, James, Lyon, Lynde, Myers, Mason, Morrison, Martindale, McLaughlin, Nix, Nutting, Oyer, Miller, Pierce, Rose, Rogers, Rasey, Searl, Nies, Bonsteel, Tietz, Whipple, Watson, Welsh, Zimmerman, Rosenberry, French. 42.

Absent: Messrs. Annis, Grimes, Hancock, McGavisk, Seitz, Sullivan, Troy. 7.

Minutes of previous session read and approved.

By Mr. Pierce:

Resolved, That the sum of $100.00 be paid to the pastor in charge

of the Christian church at Machias; $100.00 to the rector in charge of the Methodist Episcopal church at Machias; $100.00 to the Rev. Mr. Maltie of Ellicottville, and $100.00 to the Priest at Franklinville, all for religious ministration at the County home for the ensuing year. And that orders be drawn in favor of the Supervisor of Machias, and Ellicottville, for the said amounts, to be paid by them upon satisfactory proof that said services have been performed and upon the approval of the Superintendent of Poor.

Laid over under the rules.

By Mr. Pierce:

Resolved, That the sum of three and one-half mills on the dollar be levied and collected against the taxable property within the limits of the Machias Fire District in the Town of Machias, at the same time as the town taxes are collected for the year 1921.

Adopted.

By Mr. Dye:

Resolved, That the sum of $6000.00 be and the same is hereby appropriated by this Board for the purpose of carrying out the provisions of Chapter 228 of the Laws of 1915, commonly called the Child Welfare Law: and that the County Treasurer be and he is hereby authorized to pay such sum, or portion thereof, as may be necessary for such purposes, said payments to be made upon the order of the Chairman of the Board of Child Welfare, countersigned by the Secretary of said Board, and upon proper voucher and the amount so expended be charged back to the various towns or cities where such person or persons relieved are legal charges, under the provisions of Section 42 of the Poor Law.

Referred to the Finance Committee.

By Mr. Oyer:

Resolved, That a tax of $400.00 be laid upon the 1921 roll in the usual manner against the taxable property of the Fire District of the unincorporated Village of West Valley in the town of Ashford.

Adopted.

On motion of Mr. Oyer the Board took a recess for thirty minutes.

On expiration of the recess period the Board was called to order by the Chair.

Mr. Harrison, from the Finance Committee, presented the following report which was adopted:

Your committee on Finance having under consideration the resolution of Mr. Dye appropriating $6,000.00 for the purpose of carrying out the provisions of the Child Welfare Law recommend that said resolution be adopted.

Dated Nov. 16, 1921.

Respectfully submitted,

W. S. PIERCE
W. K. HARRISON
L. L. OYER
JAMES DEVINE
GEO. H. NIX
S. A. MARTINDALE

Mr. Harrison, from the Finance Committee, presented the following report which was adopted:

Your committee on Finance having under consideration the resolution of Mr. Ames appropriating $8500.00 for the purpose of erecting a tool house, repair shop and office on the Nelson lot at Little Valley, N. Y., recommend that said resolution be adopted.

Dated Nov. 16, 1921.

W. K. HARRISON
W. S. PIERCE
L. L. OYER
JAMES DEVINE
GEO H. NIX
S. A. MARTINDALE

Mr. Ames called up his resolution for the appropriation of funds for the construction of storage, tool house and office for the County

Highway Department, and the resolution was adopted by unanimous vote.

Mr. Congdon, from the Committee on Laws, presented the following report which was adopted:

Your Committee on Laws has had under consideration section 382 of the tax law relating to the distribution of income tax revenue to the various school districts and are of the opinion that the intent of the law is that the Supervisor must distribute one-third of such revenues to the various school districts in the manner provided in such section, except that the amount so distribued to any such school district may not exceed one-fourth of the amount raised by taxation for school purposes during the preceeding year, that the excess, if any, not so distributed, together with the remaining two-thirds shall be retained by the supervisor and used for general town purposes.

Respectfully submitted,

ROBERT E. CONGDON
JAMES DEVINE
W. K. HARRISON

By Mr. Lynde.

Resolved, That, pursuant to Chapter 469, Laws of 1906, as amended by Chapter 718, Laws of 1907, as amended by Chapter 179, Laws of 1910, a tax of $3156.54 be levied against the County of Cattaraugus and the following towns therein for sinking fund and interest on Bonds issued for the construction of roads, namely:

Roads	Town	Year	County Sinking Fund	Int.	Town Sinking Fund	Int.	Total
695	New Albion	1921	$ 70.56	$141.12	$ 27.72	$ 55.44	$294.84
696	Otto	1921	225.90	451.80	72.61	145.22	895.53
697	East Otto	1921	114.80	229.60	28.70	57.40	430.50
730	Portville	1921	209.56	419.12	112.27	224.54	965.49
731	Olean	1921	123.76	247.52	66.30	132.60	570.18
					Total		$3156.54

Adopted by unanimous vote.

By Mr. Lynde:

Resolved, That the sum of one and one-half (1½) mills on the dollar be levied and collected against the taxable property within the limits of the Delevan Fire District in the incorporated village of Delevan at the same time as the town taxes are collected for the year 1921.

Adopted.

By Mr. Lynde:

Resolved, That the sum of one and one-half (1½) mills on the dollar be levied and collected against the taxable property within the limits of the Yorkshire Fire District located in the unincorporated village of Yorkshire, at the same time as the town taxes are collected for the year 1921.

Adopted.

By Mr. Lynde:

Resolved, That the sum of three and one-half (3½) mills on the dollar be levied and collected against the taxable property within the limits of the Yorkshire Light District located in the unincorporated village of Yorkshire, at the same time as the town taxes are collected for the year 1921.

Adopted.

On motion of Mr. Ames the Board adjourned until tomorrow morning at 9:30.

Little Valley, N. Y., Nov. 17, 1921

Board called to order by the Chairman, Mr. O. E. Black.

Present:—Messrs. Ames, Annis, Black, Peek, Both, Courer, Cheney, Congdon, Devine, Dye, Mosher, Grimes, Garin, Gault, Hogue, Hall, Hall, Harrison, James, Lynde, Myers, Mason, Morrison, Martindale, McLaughlin, Nix, Nutting, Oyer, Miller, Pierce, Rose, Rogers, Rasey, Rosenberry, Searl, Nies, Seitz, Bonsteel, Tietz, Whipple, Watson, Welsh, Zimmerman. Lyon, Hancock, French. 46.

Absent:—Messrs. McGavisk, Sullivan, Troy. 3.

Minutes of previous session read and approved.

By Mr. Lynde:

Resolved, That the following amounts be charged against the several towns for State and County road maintenance for the year 1922, pursuant to Section 172, Chapter 30, Laws of 1909, and the amendments thereto.

No. of Road	Name	Town	Mileage	Total Miles in Town	Total Amt in Town
601	Olean-Allegany	Allegany	1.25		
5264	Allegany-Vandalia	Allegany	4.30	5.55	$300.00
5418	Carrollton-Kilbuck	Carrolton	1.63	1.63	100.00
5258-A	Little Valley,Randolph Pt. 3	Coldspring	.38		
959	Randolph-Rutledge, Pt. 2	Conewango	3.86		
1254	Rutledge-Leon, Pt. 1	Conewango	2.96	6.82	350.00
958	Gowanda-Dayton	Dayton	2.75	2.75	150.00
697	Otto-East Otto, Pt. 2	East Otto	2.27	2.27	100.00
5607	Franklinville-Machias	Farmersville	1.83	1.83	100.00
5544	Hinsdale-Franklinville Pt. 2	Franklinville	5.54	5.54	300.00
1305	Salamanca-Elicottville Pt. 1	Great Valley	4.43		
5265	Salamanca-Little Valley Pt. 1	Great Valley	0.13		
5418	Carrollton-Kilbuck	Great Valley	2.78	7.34	350.00
5137	Olean-Hinsdale-Cuba	Hinsdale	8.51		
5174	Cuba-Friendship	Hinsdale	0.32	8.83	450.00
5137	Olean-Hinsdale-Cuba	Ischua	0.32		
960	Rutlege-Leon, Pt. 2	Leon	2.80		
1254	Rutlege-Leon, Pt. 1	Leon	1.46	4.26	200.00
1269	Little Valley-Cattaraugus, Pt. 1	Little Valley	0.67		
5259	Salamanca-Little Valley Pt. 2	Little Valley	1.17		
5259-A	Salamanca-Little Valley Pt. 2		4.11	5.95	300.00
5608	Machias-Delevan, Pt. 1	Machias	2.17		

No. of Road	Name	Town	Mileage	Total Miles in Town	Total Amt in Town
5607	Franklinville-Machias	Machias	2.89	5.06	250.00
1269	Little Valley-Cattaraugus Pt. 1	Mansfield	0.18		
5258-A	Little Valley-Randolph, Pt. 3	Napoli	0.04		
695	Otto-Cattaraugus	New Albion	1.21		
1269	Little Valley-Cattaraugus, Pt. 1	New Albion	4.04		
1275	Little Valley-Cattaraugus, Pt. 2	New Albion	2.26	7.51	400.00
731	Portville-Olean, Pt. 2	Olean	0.82		
5066	Olean-Hinsdale, Pt. 1	Olean	2.94	2.76	200.00
696	Otto-East Otto, Pt. 1	Otto	4.04	4.04	200.00
958	Gowanda-Dayton	Persia	1.52	1.52	100.00
730	Portville-Olean, Pt. 1	Portville	2.84	2.84	150.00
5258-A	Little Valley-Randolph, Pt. s	Randolph	3.13	3.13	150.00
5265 Pt. 1	Salamanca-Little Valley,	Salamanca	1.59	1.59	100.00
1170	Yorkshire-Hamlet Main St.	Yorkshire	0.44		

Adopted by unanimous vote.

The following ACT was presented by Mr. Lynde, and after receiving the first and second reading was laid over under the rules; and referred to the Finance Committee.

AN ACT to authorize the Town of Yorkshire in the county of Cattaraugus and State of New York to issue bonds for the purpose of borrowing money for the payment of the construction and building of a highway bridge over the west branch of the Cattaraugus Creek in the village of Delevan at a place known as "Covered Bridge."

Mr. Cheney presented the report of the County Clerk, which was received and ordered printed in the Journal.

By Mr. Oyer:

Resolved, That the sum of $300.00 be levied upon the taxable property of the Towns of Ashford, Carrollton, East Otto, Ellicottville,

Great Valley, Red House and Salamanca, comprising the Third Supervisory District of Cattaraugus County, and the same be applied by this Board to the salary of C. S. Palmer, District Superintendent of Schools of said District, pursuant to a resolution passed by the Supervisors of said towns comprising said district, from the first day of January, 1922, to the First day of January, 1923, and that the sum be paid by the collectors of said towns to the County Treasurer and that he be directed to pay such District Superintendent the sum of $25.00 at the end of each month of the calendar year.

Laid over under the rules.

By Mr. Grimes:

Resolved, That upon the verified statement of the assesors of the Town of Allegany, the following described peices of property to be added to the tax roll of the Town of Allegany. The same being omitted from the roll by error in copying.

Name	District	Lot	Town	Rauge	Acres	Amount
John Colligan	3	N-lot 21	2	5	2-⅛	$1000.00
Frank Colligan	3	N-lot 21	1	5	¼	600.00
Albert Chapin	4	lot 6	2	5	10	
Albert Chapin	4	lot 6	2	5	45	2300.00
Wilcom Chapin	4	lot 6	2	5	80	
Wilcom Chapin	4	lot 7	2	5	29	100.00
Nolan James	2					550.00

Adopted.

By Mr. Rogers:

Resolved, That the sum of three hundred dollars ($300.00) be levied upon the taxable property of the towns of Dayton, Little Valley, Mansfield, New Albion, Otto, Perrysburg and Persia, composing the Fourth Supervisory District of Cattaraugus County; and that the same be equalized by this Board to pay the salary of George E. Waller, District Superintendent of schools of said district, pursuant to a resolution adopted by the Supervisors of the towns composing such district in the year 1915, from the first day of January 1922, to the first day of January 1923; that the same be paid by the collectors of said towns to the County Treasurer and that he is hereby directed to pay such Superintendent the sum of $25.00 at the end of each calendar month.

Laid over under the rules.

By Mr. Rasey:

Resolved, That the sum of $300.00 be levied upon the taxable property of the towns of Coldspring, Conewango, Elko, Leon, Napoli, Randolph and South Valley, comprising the Fifth Supervisory District of Cattaraugus County, and that the same be equalized by this Board to pay the salary of Edward A. S. Stratton, District Superintendent of Schools of such Supervisory District pursuant to a resolution adopted by the Supervisors of the towns composing such district from the First Day of January, 1922, to the first day of January 1923, that the same be paid by the collectors of the said towns to the County Treasurer, and that he is hereby directed to pay such District Superintendent the sum of $25.00 at the end of each month of the calendar year.

Laid over under the rules.

Mr. Mosher presented the report of the Cattaraugus County Farm Bureau Association, and it was ordered printed in the Journal.

By Mr. Mosher:

Resolved, That the sum of $600.00 be and hereby is appropriated towards the maintenance of the Farm Bureau in Cattaraugus County for the fiscal year beginning January 1st, 1922, and ending December 31st, 1922, to be expended in accordance duly submitted to this Board of Supervisors and bearing date of December 1st, 1920.

The County Treasurer is hereby authorized and directed to pay the said sum of $6000.00, in four equal quarterly insallments of $1500.00 in advance on the first day of each quarter, beginning January 1st, 1922, to the duly elected and properly bonded treasurer of the Cattaraugus County Farm Bureau Association. The Chairman of the Board of Supervisors of Cattaraugus County is hereby authorized and directed to sign the form memorandum agreement bearing date December 1st, 1920, duly approved as to form by the Comptroller of the State of New York, executed by the Farm Bureau Association of Cattaraugus County and approved as to the substance by the State leader of County Agents outlining the above conditions and methods of payment and directing the above Association to expend the funds only for the purposes set forth in the said Association referred to herein and requiring an annual report at the end of the year containing therein a true and ac-

curate account of all the receipts and expenditures of said County Association for the fiscal year.

On motion of Mr. Devine the resolution was made a special order of business for Tuesday, Nov. 22nd, 1921, at 2 o'clock P. M., and was referred to the Finance Committee.

Mr. Dye called up his resolution for the appropriation of $6000.00, for the Child Welfare Association, and the resolution was adopted.

By Mr. Pierce:

Resolved, That the sum of $300.00 be levied on the taxable property of the towns of Farmersville, Machias, Franklinville, Freedom, Lyndon and Yorkshire composing the First Supervisory District of Cattaraugus County and that the same be equalized by this Board, to pay the salary of Joel J. Crandall, District Superintendent of Schools of such District from the First day of January, 1922, to the first day of January, 1923, and that the same be paid by the collectors of said towns to the County Treasurer and that he is hereby directed to pay such Superintendent the sum of $25.00 at the end of each month of the calendar year. Pursuant to a resolution adopted by the Supervisors of the Towns composing such districts in the year 1915.

Laid over under the rules.

On motion of Mr. Rogers the Board adjourned until 1:30 P. M.

AFTERNOON SESSION

Board called to order by the Chair.

Mr. Lyon presented the report of the County Auditor and it was ordered printed in the Journal.

By Mr. Nix:

Resolved, That the sum of $300.00 be levied on the taxable property of the towns of Allegany, Hinsdale, Humphrey, Ischua, Olean, and Portville, composing the Second Supervisory District of Cattaraugus County and the same be equalized by the Board to pay the salary of Gilbert A. Farwell, District Superintendent of Schools of such Super-

visoy District, pursuant to a resolution adopted by the supervisors of the towns composing such district in the year 1915, from the First day of January 1922 to the first day of January 1923, that the same be paid by the collectors of said towns to the County Treasurer and that he is hereby directed to pay such District Superintendent the sum of $25.00 at the end of each month of the calendar year.

Laid over under the rules.

On motion of Mr. Lynde the Board took a fifteen minute recess and reconvened as a Board of County Canvassers.

On expiration of the recess period the Board was called to order by the Chair.

Mr. Pierce presented the annual report of the Superintendent of Poor, and it was received and ordered printed in the Journal.

On motion of Mr. Garin the Board adjourned until 9:30 tomorrow morning.

Little Valley, N. Y., Nov. 18, 1921

Board called to order by the Chairman, Mr. O. E. Black.

Present:—Messrs. Black, Peek, Both, Courter, Cheney, Devine, Dye, Mosher, Grimes, Garin, Gault, Hogue, Hall, Hall, Harison, James, Lyon, Lynde, Myers, Mason, Morrison, Martindale, McLaughlin, Nix, Nutting, Oyer, Miller, Pierce, Rose, Rogers, Rasey, Rosenberry, Searl, Seitz, Bonsteel, Tietz, Whipple, Watson, Welsh, Zimmerman. 40.

Absent:—Messrs. Ames, Annis, Congdon, French, Hancock, McGavisk, Nies, Sullivan, Troy. 9.

Minutes of previous session read and approved.

Mr. Oyer from the Equalization Committee offered the following table of percentages as established by said committee, with the request that they be allowed to make correction if necessary on the percentage as shown for the Town of Allegany:

Town	Percentage	Town	Percentage
Allegany	69	Lyndon	76
Ashford	74	Machias	79
Carrollton	83	Mansfield	79
Coldspring	76	Napoli	82
Conewango	79	New Albion	96
Dayton	97	Olean Town	64
East Otto	77	Olean City	86
Elko	98	Otto	70
Ellicottville	83	Perrysburg	80
Farmersville	82	Persia	83
Franklinville	84	Portville	89
Freedom	90	Randolph	75
Great Valley	74	Red House	96
Hinsdale	75	Salamanca Town	83
Humphrey	98	South Valley	84
Ischua	85	Yorkshire	82
Leon	93	Salamanca City	86
Little Valley	98		

On motion of Mr. Devine the report was adopted.

On motion of Mr. Watson the designation of papers to do the County printing was made a special order of business for Tuesday, Nov. 22, 1921, at 2 o'clock P. M.

Mr. Oyer called up his resolution for a tax levy for the Third Supervisory School District and the resolution was adopted.

Mr. Rogers called up his resolution for a tax levy for the Fourth Supervisory School District and the resolution was adopted.

Mr. Pierce called up his resolution for a tax levy for the First Supervisory School District and the resolution was adopted.

Mr. Pierce called up his resolution for the payment of expenses for Religious Ministration at the County Home and the resolution was adopted.

Mr. Rasey called up his resolution for a tax levy for the Fifth Supervisory School District and the resolution was apodted.

Mr. Nix called up his resolution for a tax levy for the Second

Supervisory School District and the resolution was adopted.

Mr. Black, Chairman, named as a committee to supervise the construction of a storage, tool house, and office for the Highway Department the following members:

A. E. Ames, James Devine, J. W. Watson.

On motion of Mr. Both the Board out of respect to Mr. F. C. Olds, adjourned until Monday, November 21, at 2 o'clock P. M.

Little Valley, N. Y., Nov. 21, 1921.

Board called to order by the Chairman, Mr. O. E. Black.

Present:—Messrs. Ames, Annis, Black, Peek, Both, Cheney, Congdon, Devine, Dye, Mosher, French, Grimes, Garin, Gault, Hall, Hall, James, Lyon, Lynde, Myers, Mason, Morrison, Martindale, McLaughlin, McGavisk, Nix, Nutting, Oyer, Miller, Pierce, Rose, Rogers, Rasey, Rosenberry, Searl, Nies, Seitz, Bonsteel, Tietz, Whipple, Watson, Welsh, Zimmerman, Harrison. 44.

Absent: Messrs. Courter, Hogue, Hancock, Troy, Sullivan. 5.

Minutes of previous session read and approved.

By. Mr. Grimes:

Resolved, That the assessment roll of the town of Allegany be corrected by adding to the assessment of the Standard Oil Company as it now appears upon said roll three oil tanks of the valuation of $1980.00 each amounting to $5940.00, and that the assessment of the Vacuum Oil Company's on said roll be corrected by striking therefrom three oil tanks of the value of $1980.00 each amounting to $5940.00 and 400 feet of six inch pipe valued at $72.00.

Adopted.

By Mr. Hall:

Resolved: That the Clerk of the Board or the County Auditor be instructed to draw an order in favor of Thomas Spencer, of Salamanca,

N. Y., for $28.61, and that the County Treasurer be directed to cancel Tax sale No. 83 for the year 1915, Certificate 147 of the year 1916, Certificate 121 of the year 1917, and Certificate 345 of the year 1918, and charge the above amount $28.61 to the town of Salamanca, in accordance with the attached petition of Thomas Spencer, and the Statement of the Assessors of the said town that he assessment that this property was sold on was erroneous.

Adopted.

By. Mr. Dye:

Resolved, That an appropriation not to exceed $125.00 for any one month be made for extra clerk hire for the County Clerk's office, and that the Clerk be and he is hereby authorized to employ such extra help whenever, in his judgment, such extra labor is needed; and that the County Treasurer be authorized to pay for the same upon the certificate of the Clerk that such labor has been performed, and that $1500.00 be appropriated and made immediately available for the payment of such clerk hire.

Referred to Finance Committee.

By. Mr. Both:

Whereas, The Cattaraugus County Society for the Prevention of Cruelty to Animals is doing a good work for the aleviation of animals in this county, and all of the money for necessary expenses has come from private subscription an appropriation from the Board of Supervisors for the support of said Society in past years, and

Whereas, a good part of the work and expenses comes in the different towns of the County and causes quite an expense for our Agent in looking after this work, therefore be it

Resolved: That the Board of Supervisors appropriate the sum of $300.00 toward the support of said Society for the ensuing year, 1922, and the County Treasurer is hereby authorized to pay the same to the President of the said Society.

Referred to Finance Committee.

By Mr. Both:

Whereas, The Cattaraugus County Society for Prevention of Curelty to Children is doing a good work for the alleviation of Children in this County and most of the money for necessary expenses has come from private subscription, and

Whereas, a good part of the work and expenses comes in the different towns of the County and causes quite an expense for our Agent in looking after this work, therefore be it.

Resolved, That the Board of Supervisors apropriate the sum of $300.00 towards the support of said Society for the ensuing year, 1922 and the County Treasurer is hereby authorized to pay the said sum to the President of said society.

Referred to Finance Committee.

On motion of Mr. Zimmerman, privilege of the floor was granted to Messrs. Connor, Smith and King from Pennsylvania, who addressed the Board with reference to the construcion of an improved road from Portville to the Pennsylvania State Line.

Mr. Dye from the Committee on County Clerk's Report of Receipts, presented the following report which was adopted:
To the Board of Supervisors of Cattaraugus County:

Gentlemen:

We, the undersigned, committee on "County Clerk's Report of Receipts," having examined the books and records of the County Clerk pertaining to the fees collected during the fiscal year ending October 31st, 1921, respectfully report:

That we have found that the amounts reported to this board in the annual report of the County Clerk, submitted on November 17th, 1921, are correct and in accordance with the books and records of said office, and that the total amount of fees so collected during the fiscal year amount to $11,191.61.

Your committe further report that in their opinion an extra allowance for clerk hire should be made available for extra work needed in

the County Clerk's office, as we have found that orders for abstracts of title have accumulated and could not be taken care of as promptly as they should be with the present office force; and we recommend that an appropriation be made not to exceed $125.00 per month for such extra clerk hire.

Your committee further report and recommend that this board petition he Legislature for an amendment to Section 303-a of the Highway Law, which at present allows a fee o the county of ten cents for each registration of a motor vehicle, to fifty cents for each such license, issued by the county clerk in order that this important branch of the work may be self sustaining.

Your committee further report that inasmuch as the two typewriters now used in the county clerk's office for recording purposes are not doing proper work, that the County Clerk be authorized and instructed to procure loose-leaf libers for recording purposes, and that the sum of $..... be appropriated and made immediately available for the purchase of two type-writers and tables suitable for use in recording instruments and papers in such loose-leaf libers.

All of which is respectfully submitted.

M. M. DYE
B. J. BOTH
L. H. MYERS
F. S. PEEK
FRANK ANNIS

By Mr. Rosenberry:

Resolved, That the sum of $125.00 brush and weed tax be levied against the taxable property of the town of Red House and collected from the persons named hereafter as owners of the following described pieces of land in said town:

Mrs. Kerr Scott, part of lot 19	$15.00
Ray Kelley, part of lot 13	9.00
Mrs. Kinney, part of lot 12	18.00
L. G. Wagner, part of lot 4	30.00
Odell and Eddy, part of lot 10	42.00
Lockwood, part of lot 13	6.00
Hardy Morse, part of lot 54	6.00

Adopted.

By Mr. James:

Resolved, That the sum of $58.60 brush and weed tax be levied against the taxable property of the town of Portville, and collected from the individuals named as owners of the following described pieces of land situated in the said town fo Portville:

N. Blakesley. Part of lot 15, Town I, Range 3, N-by Pffeifer, E-by Holcomb, S-by Brant, and W-by Scott. $1.60

Augusta Crabtree. Lot 9, Town I, Range 3, N-by Skiver, E-by Goss, S-by State line, W-by Skiver. $3.00.

George Fobes. Parts of Lots 55 & 76, Town I, Range 3, N-by Kayes, E & W-by Maer, S-by Baxter & Martin, and W-by town line. $4.50.

C. Goss (Carroll). Lot 9, Town I, Range 3, N & W-by Crabtree, E & S-by Carroll road. $3.00.

D. Dusenbury. Lot 13, Town I, Range 3. (Mayville) N-by Hopkins, S-by Wagner, E-by Johnson, and W-by road. $9.00.

T. J. Skiver. Lot 9, Town I, Range 3, N½-by Skiver, E-by Crabtree, and P. S. & N. R. R. W-by river road, N-E by Skiver. $16.50.

Lorenzo Prince. Bedford Corners, Lot 6, Town I, Range 3, SW-by Mallery, N-by Holcomb, E-by County Line of Allegany Co. $3.00.

P. S. & N. R. R. Carroll. Van Scoter tenant, Lot 17, Town I, Range 3, N-by Skiver, E-by Skiver, S-by State Line, W-P. R. R. $3.00.

C. E. Lewis. Lillibridge St., Lot 29, Town I, Range 3, N-by Huff, E-by Hoffman, S-by Dusenbury, W-by road. $3.00.

Luther Gordon Est. Millgrove. Lot 21, Town I, Range 3, N-by Krist, E-by Crandall, S-by Skiver, W-by Allegany river. $7.50.

M. J. Skiver. Carroll. Lot I, Town I, Range 3. $4.50.

Adopted.

Mr. Both presented the report of the Sealer of Weights and Measures which was received and ordered printed in the Journal.

By Mr. Seitz:

Resolved, That the following property omitted from the 1920 Tax Roll as described and certified by the Town Assessors of the Town of South Valley, be and is hereby directed to be placed on the tax roll of the above named town for the year 1921:

Mrs. Wm. Milks, Dist. No. 4, Saw Mill Run, Part N. W. Lot 43, Town I, Range 9, bounded by H. Laughlin, E. Sternburg, E. Guernsey, W. Guernsey, 150 acres. $600.00.

Frank Sternberg, Dist. No. 4, Saw Mill Run, Part N. W., Lot 35, Town I, Range, Bounded N. Laughlin, E. Vandemark, S. Vandermark, W. Laughlin, 100 acres. $650.00.

Frank Sternburg, Dist. No. 4, Saw Mill Run, Part S. E. Lot 43, Town I, Range 9, Bounded N-Laughlin, E-Sternbert, S-Sternbert, W-Laughlin. 50 acres. $125.00.

Arthur Wilhelm, Dist. No. 1, Philips Run, Part N. E. Lot 33, Town 1, Range 9, Bounded N-Town of Randolph, E. Johnson, S-Hitchcock, W-Peck & Leonard. 25 acres. $125.00.

C. J. Anderson, Dist. No. 8, Saw Mill Run, Part N. E. Lot 46, Town I, Range 9, Bounded N-Carlstrom, E-Laughlin, S-Murphy, W-Laughlin. 56 acres. $270.00.

Adopted.

By Mr. Annis:

Resolved, That Mr. G. L. Mosher be employed as Janior of the County Buildings at Little Valley, N. Y., for the year of 1922, and that his services as such shall include mowing he lawn and all care of grounds, and buildings at an annual salary of $880.00, and that he shall have free gas and free use of the quarters now used by him as residence purposes.

Laid over under the rules.

By Mr. Annis:

Resolved, That the Sheriff be and he is hereby authorized to employ Rev. I. E. Rossell of the Methodist Church as Chaplain of the Jail for the ensuing year at a salary of $100.00.
Laid over under the rules.

By Mr. Dye:

Whereas, under the provisions of Section 303-A of the Highway Law it is the duty of the County Clerks to act as agents of the State Tax Department in the issuance of number plates for the registration of motor vehicles, and the fee for the issuance of each such number plates or registration is fixed by the said Section a ten cents, and

Whereas, the cost to this county for extra clerk hire for the services rendered the State for such work, and the expenses incident thereto, would appear to be in excess of the revenue derived, and

Whereas, under the amendment of Section 309, sub-division 3, the revenue derived by this county in years past, which has been used to partly defray the cost of the construction of Town and County Highways has been diverted to the maintenance of State and County Highways, and believing that the services rendered to the State by the County Clerk should be fully and adequately paid by the State, since the county does not participate directly in the revenue derived from the registration fees of motor vehicles,

Now, therefore, be it Resolved, that this board petition the Legislature of this State for an amendment to Section 303-A of the Highway Law, changing the registration fee for motor vehicles from ten cents to fifty cents.

Laid over under the rules.

Mr. Oyer, from the Equalization Committee presented the report of that committee, which was adopted and ordered printed in the journal.

On motion of Mr. Lynde the Board adjourned until 9:30 tomorrow morning.

Little Valley, N. Y., Nov. 22, 1921

Board called to order by the Chairman, Mr. O. E. Black.

Present:—Messrs. Ames, Annis, Black, Peek, Both, Courter, Cheney, Congdon, Devine, Dye, Mosher, French, Grimes, Hogue, Hall, Hall, Harrison, James, Lyon, Lynde, Myers, Mason, Morrison, Martindale, McLaughlin, McGavisk, Nix, Nutting, Oyer, Miller, Pierce, Rose, Rogers, Rasey, Rosenberry, Searl, Nies, Bonsteel, Tietz, Whipple, Watson, Welsh, Garin. 43.

Absent:—Messrs. Gault, Hancock, Seitz, Sullivan, Troy, Zimmerman. 6.

Minutes of previous session read and approved.

Mr. Harrison from the Finance Committee, presented the following report which was adopted.

Your Committee on Finance has considered the resolution of Mr. Dye authorizing the employment of an additional clerk in the County Clerk's office at a monthly salary of $125.00, and appropriating the sum of $1500.00, or so much thereof as may be necessary, therefore recommend that such resolution be adopted.

Dated Nov. 22, 1921.

W. K. HARRISON
W. S. PIERCE
JAMES DEVINE
L. L. OYER
GEO. A. NIX
S. A. MARTINDALE

Mr. Dye called up his resolution relating to the hiring of extra clerk labor for the County Clerk's office, and the appropriation of money for the payment of such labor, and the resolution was adopted by the following vote.

Ayes: Messers. Ames, Annis, Peek, Courter, Cheney, Devine, Dye, Mosher, French, W. Hall, L. B. Hall, Harrison, James, Lyon, Lynde, Myers, Mason, Martindale, McLaughlin, McGavisk, Nix, Nutting, Oyer,

Miller, Rose, Rogers, Rasey, Searl, Nies, Bonsteel, Whipple, Watson, Welsh. 33.

Noes: None.

By Mr. Cheney:

Resolved, That the sum of three and one half mills on the dollar be levied and collected against the taxable property within the limits of the Sandusky Light District located in the unincorporated village of Sandusky at the same time and manner as the Town taxes are collected for the year 1921.

Adopted.

By M. F. E. Rogers:

Resolved, That the sum of thirty-five dollars and ten cents, brush and weed tax be levied against the taxable property of the town of Mansfield, and collected from the individuals named as owners of property hereinafter described and situated in the said town of Mansfield:

Leech & Ayers. Part of lot 60, town 4, range 7, North by Wilkins, East by Hart, South by Youngs and West by Tackentine. $7.50.

Wilber Smith. Part of Lot 51, town 4, range 7, North by Newton, East by Newton, South by Smith and West by Mackey. $4.20.

Charles Meacham. Lot 11, town 4, range 7, North by Thayer East by Clark, South by Clark and West by Hasper. $1.20.

Emmett Hart. Part of lot 57, town 4, range 7, North by Stewart, East by Foster, South by Kelley, and West by Kelley. $1.80.

Willian Watt. Lot 1, town 4, range 7, North by Heath, Eas by Watt, South by Watt and West by Watt. $12.00.

Elsie Ditcher, Lot 23, town 4, range 7, North by Comstock, East by Eddy, South by Rogers and West by Ebert. $8.40.

Adopted.

By Mr. Hall:

Resolved, That the following sums be levied on the taxable property of the several towns as set opposite the said town respectively for the support of poor, G. A. R., bonds, Sidewalks, etc., in pursuance of the resolution submitted by the proper officers and the voters of the town meetings of the various towns:

SUMS TO BE LEVIED

FOR SUPPORT OF THE POOR, G. A. R. BONDS, SIDEWALKS, ETC.

Town	Support of Poor	Town Bonds	Certificate of Indebtedness	Town Audits	Sidewalks	G.A.R.	Public Library
Alelgany	2,000.00		4488.00				
Ashford				1840.68			
Carrolton	300.00		1200.00	1766.66			
Coldspring				639.47	25.00		
Conewango				1097.57			
Dayton			3113.10	1713.46			
East Otto				2663.90			
Elko			615.00	873.04			
Ellicottville	500.00			2420.71		100.00	
Farmersville				1997.53			
Franklinville	1000.00	1360.00	1411.49	2473.91		100.00	560.00
Freedom				999.46			
Great Valley	300.00			2613.64		150.00	
Hinsdale	200.00			1724.98		40.00	
Humphrey				1635.10			
Ischua				1096.84			
Leon				1194.07		120.00	
Little Valley	400.00			2094.13		120.00	
Lyndon				1038.37			
Machias	50.00	600.00		1836.84		25.00	
Mansfield			1030.00	1653.33		10.00	
Napoli	500.00		1000.00	1305.07		10.00	
New Albion	200.00			1922.40			
Olean Town				1081.61			
Olean City							
Otto				1706.07			

Town	Support of Poor	town Bonds	Certificate of Indebtedness	Town Audits	Sidewalks	G.A.R.	Public Library
Perrysburg	250.00		2600.00	1303.28		50.00	
Persia.....							
Portville	600.00	2200.00	1175.99	1400.00	-contingent	50.00	
				2123.07			
Randolph	500.00			1507.45		50.00	
Red House.....				1033.97			
Salamanca Town				680.10			
South Valley....			300.00	844.70			
Yorkshire	300.00	2170.00	2250.00	1262.54	259.20		

Laid over under the rules.

By Mr. Bonsteel:

Resolved, That the presentation of memorials for deceased members be made a special order of business for Tuesday, Dec. 6, 1921, at 2 o'clock P. M.

Adopted.

By Mr. Both:

Resolved, That an order be drawn on the County Treasurer for $59.39 in favor of the Olean Transfer Company and this amount be charged to the City of Olean, this being for an erroneous assessment in the State and County Tax for the year 1920.

Adopted.

Mr. Annis called up his resolution relating to the employment of a Janitor for the County Buildings and the resolution was adopted.

Mr. Annis called up his resolution relating to the employment of Rev. I. E. Rossell as Jail Chaplain and the resolution was adopted.

Mr. Dye called up his resolution relating to increase in fees for the issuing of motor licenses and the resolution was adopted.

By Mr. Devine:

Resolved, That the sum of One Hundred Dollars be appropriated for the Catholic Priest at Cattaraugus for religious services at the jail and that the County Treasurer be authorized to pay the same upon the approval of the Sheriff.

Adopted.

By Mr. Rasey:

Resolved, That the Sheriff be and is hereby authorized to employ Rev. T. H. Delbridge of the Episcopie Church of Randolph as Chaplain of the Jail for the ensuing year at a salary of $100.00.

Adopted.

On motion of Mr. Congdon the Board adjourned until 2 o'clock P. M.

AFTERNOON SESSION

Board called to order by the Chair.

Special order of the day being the resolution relating to an appropriation for the Cattaraugus Farm Bureau, Mr. Harrison from the Finance Committee, presented the following report:

Your committee on Finance has had under consideration the resolution of Mr. Mosher appropriating the sum of $6000.00 for the Farm Bureau of Cattaraugus County, recommend that it be amended to appropriate the sum of $4500.00, and so amended that it be adopted.

Dated Nov. 22, 1921.

W. K. HARRISON
W. S. PIERCE
S. A. MARTINDALE
GEO. H. NIX
L. L. OYER

Mr. Devine moved that the report be amended so that the amount to be appropriated would be $3000.00 instead of $4500.00, and that it be

resubmitted to the Finance Committee for their consideration.

Upon vote being taken the amendment was lost.

The report of the Committee was adopted by the following vote:

Ayes:—Messrs. Ames Annis, Peek, Both, Cheney, Congdon, Devine, Dye, Mosher, French, Grimes, Garin, Hogue, Hall, Hall, Harrison, James, Lyon, Myers, Mason, Morrison, Martindale, McGavisk, Nix, Oyer, Pierce, Rose, Rogers, Rasey, Rosenberry, Searl, Nies, Seitz, Bonsteel, Tietz, Whipple, Watson. 37.

Noes:—Messrs. McLaughlin, Nutting, Miller, Welsh. 4.

Mr. Whipple moved that the original resolution as offered by Mr. Mosher be amended so that the amount to be appropriated would be $4500.00 instead of $6000.00, and the motion was carried by the following vote:

Ayes:—Messrs. Ames, Annis, Peek, Both, Cheney, Congdon, Devine, Dye, Mosher, French, Grimes, Garin, Hogue, Hall, Hall, Harrison, James, Lyon, Lynde, Myers, Mason, Morrison, Martindale, McLaughlin, Nix, Nutting ,Oyer, Miller, Pierce, Rose, Rogers, Rasey, Rosenberry, Searl, Nies, Seitz, Bonsteel, Tietz, Whipple, Watson. 40.

Noes:—McGavisk. 1.

The resolution as amended, appropriating $4500.00 to the Farm Bureau, was adopted by the following vote:

Ayes:—Messrs. Ames, Annis, Peek, Both, Cheney, Congdon, Devine, Dye, Mosher, French, Grimes, Garin, Hogue, Hall, Hall, Harrison, James Lyon, Lynde, Myers, Mason, Morrison, Martindale, McGavisk, Nix, Nutting, Oyer, Miller, Pierce, Rose, Rogers, Rasey, Rosenberry, Searl, Nies, Seitz, Bonsteel, Tietz, Whipple, Watson, Welsh. 41.

Noes:—Messrs. McLaughlin. 1.

Special order of the day being the designation of papers to do the county printing the following designations were made:

By Mr. Watson:

We, the undersigned Republican members of the Board of Supervisors of Cattaraugus County for the year 1921, do hereby designate the Salamanca Republican Press, a public newspaper published at Salamanca, New York, in said county, to be the Republican newspaper to publish the Tax Sale Notices, Concurrent Resolutions and such other notices or laws or summaries of Laws as shall be required to be published by the Secretary of State for the year 1922, and the Salamanca Republican Press, a public newspaper published at Salamanca, N. Y., in said county, as the Republican newspaper to publish the Election Notice for the year 1922, and the Salamanca Republican Press, a public newspaper published at Salamanca, N. Y., in said county, to publish such other miscellaneous notices as may be required by law to be published.

Dated Nov. 22, 1921.

W. H. Grimes, S. A. Martindale, L. L. Oyer, P. A. Lyon, F. S. Peek, C. H. Mason, F. E. Morrison,, A. E. Ames, J. A. Bonsteel, E. J. Cheney, O. E. Black, Geo. H. Nix, C. W Mosher, W H. Rose, Frank Annis, L. E. Rogers, H. E. Whipple, J. W. Watson, E. W. Miller, B. J. Both, Leo. H. French, W. R. McGavisk, Walter Hall, J. T. James, Robert E. Congdon, R. Rosenberry, T. B. Hall, J. J. Nies, Fred Seitz, Wm. Tietz, W. K. Harrison, V. R. Lynde.

By Mr. Devine:

At a meeting of the Democratic members of the Board of Supervisors of Cattaraugus County held Nov. 16, 1921, Mr. Garin, Chairman, Mr. McLaughlin, Secretary, the motion was made and carried that the Miscellaneous County Printing, Tax Sales, Election Notices, and Concurrent Resolutions be awarded to the Salamanca Enquirer, a Democratic newspaper printed in the City of Salamanca, State of New York.

J. E. Garin, S. P. McLaughlin, James Devine, H. G. Hogue, W. H. Welsh, W. S. Pierce, L. M. Searl, G. G. Rasey, W. H. Nutting.

Mr. Hall called up his resolution relating to the levy of taxes for the Support of Poor, G. A R., Sidewalks, Libraries, Etc., and the resolution was adopted.

By Mr. Searl:

Resolved, That the personal property assessment of $4000.00 against Wm. Bates on the tax roll of 1921, of the Town of Franklinville be reduced to $2000.00, this being an erroneous assessment as appears by the attached statement signed by a majority of the assessors of the town of Franklinville.

Adopted.

On motion of Mr. Congdon the Board took a recess for thirty minutes.

On expiration of the recess period the Board was called to order by the Chair.

Mr. Congdon presented the following ACT which, after receiving the first and second reading was laid over under the rules:

ACT NO. 3.

AN ACT

to authorize the County of Cattaraugus to borrow four hundred thousand dollars on the faith and credit of the County, by the issue of County bonds therefor; to authorize the County Treasurer to issue and negotiate said bonds to provide money to pay for the construction and improvement of various highways in such towns, pursuant to the provisions of section 320-A of the Highway Law, as heretofore determined by the Board of Supervisors, to be known as "Series A" bonds: and to provide for the levy and collection of taxes for the payment of the same.

By Mr. Congdon; presented the following report which was agreed to:
To the Board of Supervisors:

Your committee on laws has had under consideration the bond of William H. Eldredge as County Clerk of the County and respectfully

report that in their opinion the same is sufficient, both as to amount and the form and sufficiency of the surety.

Respectfully submitted,

ROBERT E. CONGDON
JAMES DEVINE
W. K. HARRISON
FRANK ANNIS

By Mr. Congdon:

Resolved, That the Bond of William H. Eldredge, as County Clerk of the County, be in all things approved.

Adopted.

Mr. Congdon from the Committee on Laws presented the following report which was agreed to:
To the Board of Supervisors:

Your Committee on Laws has had under consideration the proposed bonding act of the Town of Yarkshire, giving them permission to issue bonds in the sum of fifteen thousand dollars to pay for the construction of a bridge over the west branch of the Cattaraugus Creek and respectfully report that in their opinion the same in all things is proper and properly drawn.

Respectfully submitted,

ROBERT E. CONGDON
JAMES DEVINE
W. K. HARRISON
FRANK ANNIS

By Mr. Seitz:

Resolved, That there be appropriated and made immediately available the sum of $100.00 or as much thereof as may be necessary for the purpose of installing an automatic heat regulator in the Clerk's Building and that the County Building Committee be authorized to purchase and have installed such regulator and that the County Aud-

tor, be authorized to audit the bill for the same when approved by said Building Committee.

Referred to the Finance Committee.

On motion of Mr. Both the Board adjourned until 9:30 tomorrow morning.

Little Valley, N. Y., Nov. 23, 1921.

Board called to order by the Chairman, Mr. O. E. Black.

Present:—Messrs. Ames, Annis, Black, Peek, Cheney, Devine, Dye, Mosher, Grimes, Hogue, Hall, Hall, Harrison, James, Lyon, Lynde, Myers, Mason, Morrison, McLaughlin, McGavisk, Nix, Oyer, Miller, Pierce, Rose, Rogers, Rasey, Rosenberry, Searl, Nies Seitz, Bonsteel, Tietz, Whipple, Watson, Welsh, French. 38.

Absent:—Messrs. Both, Courter, Congdon, Garin, Gault, Hancock, Martindale, Nutting, Sullivan, Troy, Zimmerman. 11.

Minutes of previous session read and approved.

By Mr. Ames:

Resolved, That the following sums be assessed and levied against the taxable property of the several towns as set forth in the attached schedule.

These amounts being due the county for money advanced in the construction of 320-A roads.

Allegany	$4217.03	Leon	$2167.14
Ashford	683.01	Little Valley	1086.69
Carrollton	942.40	Lyndon	668.76
Dayton	3338.08	Machias	5065.76
East Otto	1898.32	Mansfield	1265.08
Ellicottville	2315.39	Napoli	849.74
Farmersville	261.50	New Albion	3537.97
Franklinville	1716.56	Olean Town	2362.86
Freedom	1762.62	Otto	540.06

Great Valley	1000.00	Randolph	3308.88
Hinsdale	1436.02	Yorkshire	846.23
Ischua	515.98		

Adopted by unanimous vote.

By Mr. Ames:

RESOLVED:—That the following sums be assessed and levied against the taxable property of the several towns as set forth in the attached schedule and market "tax levy." The amounts noted in "cash" column are to be paid by towns from town funds now on hand.

These amounts being due the county for the rental of machinery used by these towns in the construction of 320-A roads.

STATEMENT OF EARNINGS OF COUNTY OWNED MACHINERY

		Tax Levy	Cash
ALLEGANY			
To Unloading 28 cars Slag, 1920, @ $8.00	$ 224.00		
To Uuloading 116 Cars Slag, 1921 @ 8.00	928.00		
To Unloading 11 cars Stone, 1921, @ 8.00	88.00		
	$1240.00	$1240.00	
ASHFORD			
To Unloading 24 cars Slag, 1921 @ $5.00	$ 120.00	$ 120.00	
(Portable Conveyor)			
Carrollton			
To Unloading 45 cars Slag, 1921 @ $8.00	$ 360.00		
Use of Steam Roller, 423 hrs., @ $1.00	423.00		
	$ 783.00	$ 783.00	
DAYTON			
To Unloading 160 cars Slag, 1921 @ $8.00	$1280.00		
		$1280.00	
ELLICOTTVILLE			
To Unloading 49 cars Slag, 1921 @ $8.00	$ 392.00		
To Unloading 34 cars slag Sand Stone @ 5.00	170.00		
	$ 562.00	$ 562.00	

FARMERSVILLE				
To Unloading 27 cars Slag, 1921 @ $8.00..	$ 216.00	$ 216.00		
FRANKLINVILLE				
To use of roller, 12 hours @ $1.00..	$ 12.00	$ 12.00		
GREAT VALLEY				
To Unloading 15 cars Slag, 1920 @ $8.00..	$ 120.00			
To Unloading 101 cars Slag, 1921 @ 8.00..	808.00			
	$ 928.00	$ 500.00	$ 428.00	
HUMPHREY				
To Unloading 18 cars Slag, 1920 @ $8.00..	$ 144.00			
To Unloading 23 cars Slag and Stone @ $8.00..	184.00			
Use of Roller, 310 hrs. @ 1.00..	310.00			
	$ 638.00	$ 328.00	$ 310.00	
LEON				
To Unloading 3 cars Slag, 1921 @ $8.00..	$ 24.00			
To use of Roller, 1921, 807 hrs. @ $1.00..	807.00			
To use of Roller,, 1920, 181 hrs @ $1.00..	181.00			
	$1012.00			
Paid Cash	181.00			
Balance due	$ 831.00	$ 831.00		
LYNDON				
To Use of Roller, 438 hrs. @ $1.00..	$ 438.00			
To Unloading 13 cars Slag, 1920 @ $8.00..	104.00			
To Unloading 3 cars Slag, 1921 @ $8.00..	24.00			
To Use of Roller, 36 hrs. @ $1.00	36.00			
	$ 602.00			
Paid Cash	438.00		$ 438.00	
Balance	$ 164.00		$ 164.00	
OTTO				
To Use of Roller as per agreement.....	$1000.00			
Freight on Roller	87.86			
	$1087.86		$1087.86	
PERRYSBURG				
To Unloading 127 cars Slag, 1921 @ $8.00..	$1016.00	$1016.00		

RANDOLPH

To Use of Roller, 660 hrs. @ $1.00..$ 660.00 $ 660.00

Adopted by unanimous vote.

Resolution offered by Mr. Lynde levying a tax upon the taxable property of the several towns in Cattaraugus county, for highway purposes as provided by sections 90 and 91 of the Highway Law:

Whereas, The town superintendents of the several towns of Cattaraugus county have made an estimate of the amount of money necessary to be raised by tax for the improvement of the highways and bridges and other miscellaneous highway purposes of their respective towns, as provided by section 90 of the Highway Law; and

Whereas, The respective town boards have approved or changed said estimates, as provided by section 91 of the Highway Law.

Therefore, Be it Resolved, That the said estimates as aproved by the town boards be received and the sum set opposite the name of the respective towns in the column which bears the heading, "Amount of 1st Item" (which is the amount of the First Item in said estimates. be assessed, levied and collected upon the taxable property of the respective towns, exclusive of the property within the limits of the incorporated village or villages of their respective towns which maintain their streets and highways as a separate road district, and be it further

Resolved, That the sum set opposite the names of th erespective towns, in the columns which bear the heading, "Amount of 2nd Item," "Amount of 3rd Item" and "Amount of 4th Item" (which is the amount of the Second, Third and Fourth Items of said estimates as approved by the various town boards) be assessed, levied and collected upon the entire taxable property of the various towns of Cattaraugus county, as follows, that is to say:

Name of Town	Amount of First Item	Amount of Second Item	Amount of Third Item	Amount of Fourth Item
Allegany	$6000.00	$1000.00	$ 200.00	$3000.00
Ashford	3000.00	700.00	100.00	500.00
Carrollton	1600.00	500.00	100.00	2000.00
Coldspring	2000.00	250.00	800.00	600.00

Name of Town	Amount of First Item	Amount of Second Item	Amount of Third Item	Amount of Fourth Item
Conewango	2500.00	2800.00	100.00	1300.00
Dayton	4500.00	1950.00	800.00	2500.00
East Otto	2600.00	1000.00	300.00	100.00
Elko	1100.00	800.00	100.00	600.00
Ellicottville	3400.00	2000.00	500.00	1000.00
Farmersville	3250.00	1500.00	900.00	1500.00
Fraklinville	4500.00	2000.00	1000.00	1800.00
Freedom	3900.00	800.00	200.00	1000.00
Great Valley	3000.00	335.00	500.00	250.00
Hinsdale	2800.00	1500.00	500.00	3000.00
Humphrey	1945.00	150.00	25.00	
Ischua	1800.00	700.00	200.00	800.00
Leon	2400.00	3200.00	1000.00	2200.00
Little Valley	1750.00	600.00	600.00	200.00
Lyndon		1100.00	600.00	1500.00
Machias	3050.00	2000.00	3000.00	1018.00
Mansfield	3080.00	1000.00	500.00	1400.00
Napoli	2000.00	100.00	200.00	500.00
New Albion	2500.00	2500.00	500.00	500.00
Olean Town	2750.00	500.00	100.00	1100.00
Otto	2650.00	1500.00	500.00	1311.00
Perrysburg	2650.00	850.00	1000.00	3500.00
Persia	2500.00	1200.00		1200.00
Portville	3000.00	1000.00	500.00	1600.00
Randolph	2000.00	4500.00	600.00	1000.00
Red House	1600.00	750.00	150.00	1000.00
Salamanca	681.00	100.00	300.00	500.00
South Valley	1250.00	300.00	250.00	500.00
Yorkshire	2000.00		250.00	500.00

And that the several amounts when collected shall be paid to the supervisors of the respective towns, to be paid out by them as provided by law.

I, the undersigned, Clerk of the Board of Supervisors of the County of Cattaraugus do hereby certify thaht the foregoing is a true and correct copy of a resolution duly introduced by Mr. Lynde and adopted by a majority of the members of the Board of Supervisors of the County of Cattaraugus at a regular meeting of the said board.

J. B. REEVES, Clerk of the Board of Supervisors

Resolution adopted by unanimous vote.

By Mr. Lynde:

Resolved, That a tax be levied upon the taxable property of the several towns in Cattaraugus County for extraordinary repairs to Bridges.

Whereas, the respective town boards have approved the following amounts, Therefore be it resolved,

That the said amounts in the sums set opopsite the name of the respective towns in the column which bears the heading amount of principle and the amount of interest, be assessed, levied and collected upon the taxable property of the respective towns.

Name of Town	Amount of Principle	Amount of Interest
Ashford	$ 1000.00	$ 32.20
Farmersville	3750.00	
Freedom	2120.40	
New Albion	1000.00	15.00
Yorkshire	12000.00	807.64
Ashford	27.00	40.15

Adopted by unanimous vote.

By Mr. Lynde:

Resolved, That a tax be levied upon the taxable property of the several towns in Cattaraugus County for extraordianry repairs to Highways.

Whereas, the respective town boards have approved the following amounts, therefore be it resolved,

That the said amounts in the sums not opposite the name of the respective towns in the column which bears the heading amount of upon the taxable property of the respective towns exclusive of the property within the limits of the incorporated villages of their respec- principle and the amount of interest, be assessed, levied and collected

tive towns which maintain their streets and highway as separate road districts.

Name of Town	Amount of Principle	Amount of Interest
Olean Town	$ 2080.00	
Yorkshire	500.00	

Adopted by unanimous vote.

By Mr. Grimes:

Resolved, That pursuant to orders of Albany County Supreme Court dated May 28, 1921, that an order be drawn by the Clerk of this Board i nfavor of the Keystone Gas Company, in the town of Allegany, Cattaraugus County, N. Y., for refund of taxes 1919, $54.27, and interest from Jan. 12, 1920; and taxes 1920, $65.08, and interest from Jan. 10, 1921, and that the same be charged back to the Town of Allegany and levied on 1921 tax roll.

Adopted by unanimous vote.

By Mr. McGavisk:

Resolved, That pursuant to orders of Albany County Supreme Court dated May 28, 1921, that an order be drawn by the Clerk of this Board in favor of the Keystone Gas Company of Olean, N. Y. ,for refund of taxes 1919, $310.48, and interest from Jan. 14, 1920; and taxes 1920, $354.18 and interest from Jan. 14, 1921, and that same be charged back to the city of Olean and levied on 1921 tax roll.

Adopted by unanimous vote.

By Mr. Annis:

Resolved, That the County Superintendent of Highways be, and he hereby is authorized to employ a clerk in his office at a salary of not to exceed $125.00 per month and the County Treasurer is hereby authorized to pay such salary upon the approval of the County Superintendent of Highways, and the sum of $1500.00 is hereby appropriated and made available for the purpose of paying said salary.

Referred to the Finince Committee.

Mr. Harrison, from the Finance Committee presented the following report which was adopted:

Your committee on Finance having under consideration the resolutions of Mr. Both appropriating the sum of $300.00 each to the Society for the Prevention of Cruelty to Children and the Society for the Prevention of Cruelty to Animals recommend that each of said resolutions be adopted.

Dated Nov. 22, 1921.

Respectfully submitted,

W. K. HARRISON
L. L. OYER
GEO. H. NIX
W. S. PIERCE
S. A. MARTINDALE
JAMES DEVINE

Mr. Harrison called up the resolution presented by Mr. Both relating to the appropriation of $300.00 to the Society for the Prevention of Cruelty to Children and the resolution was adopted.

Mr. Harrison called up the resolution presentel by Mr. Both relating to the appropriation of $300.00 to the Society for the Prevention of Cruelty to Animals and the resolution was adopted.

Mr. Harrison from the Finance Committee presented the following report, which was adopted:

Your Committee on Finance had had under consideration the resolution offered by Mr. Seitz appropriating the sum of $100.00 or so much thereof as may be necessary to install a heat regulator in the Clerk's Office Building and recommends that it be adopted.

Dated Nov. 23, 1921.

Respectfully submitted,

W. K. HARRISON
JAMES DEVINE
GEO. H. NIX
W. S. PIERCE
L. L. OYER

Mr. Seitz called up his resolution relating to an apropriation of $100.00 for the installing of a heat regulator in the Clerk's Office and the resolution was adopted.

Mr. Harrison, from the Finance Committee presented the report of that committee showing the appropriations which will be necessary to meet the expenses of the County of Cattaraugus for the ensuing year, and the report was adopted.

On Motion of Mr. Harrison the board took a recess for ten minutes.

On expiration of the recess period the board was called to order by the Chair.

Mr. Harrison, from the Finance Committee presented the following report which was adopted:

Your Committee on Finance having under consideration the resolution of Mr. Annis appropriating the sum of $125.00 a month for the salary of a clerk in the office of the Superintendent of Highways, not to exceed $1500.00 annually, recommend that such resolution be adopted.

Dated Nov. 23, 1921.

Respectfully submitted,

W. K. HARRISON
JAMES DEVINE
GEO. H. NIX
L. L. OYER
W. S. PIERCE

Mr. Annis called up his resolution for the appropriation of a sum not to exceed $125.00 per month for the salary of a clerk for the office of the Superintendent of Highways, and the resolution was adopted.

On motion of Mr. Oyer the Board adjourned until Tuesday, Dec. 6th, 1921, at 2 o'clock P. M.

Little Valley, N. Y., Dec. 6, 1921.

Board called to order by the Chairman, Mr. O. E. Black.

Present:—Messrs. Ames, Annis, Black, Peek, Both, Courter, Cheney, Devine, Dye, Mosher, French, Grimes, Garin, Gault, Hogue, Hall, Hall, Harrison, James, Lyon, Lynde, Myers, Mason, Morirson, Martindale, McLaughlin, McGavisk, Nix, Nutting, Oyer, Miller, Pierce, Rose, Rogers, Rasey, Rosenberry, Searl, Nies, Seitz, Bonsteel, Tietz, Whipple, Watson, Welsh, Zimmerman. 45.

Absent:—Messrs. Congdon, Hancock, Sullivan, Troy. 4.

The special order of the day being the presentation of Memorials to deceased members, the following memorials were presented :

Mr. Bonsteel presented a Memorial on Melvin E. Smith.

Mr. Hall presented a Memorial on DeForest Nelson Parker.

Mr. Rose presented a memorial on James J. Maxwell.

Mr. Cheney presented a memorial on Harrison Cheney.

Mr. Rosenberry presented a Memorial on Henry Earle.

Upon request of Mr. Zimmerman privilege was gratned to present memorial on Mr. F. C. Olds, on Wednesday, Dec. 7th.

Upon request of Mr. Rogers privilege was granted to present memorial on G. H. Bowen, on Wednesday, Dec. 7th.

Upon request of Mr. Ames privilege was granted to present memorial on Mr. C. A. Case, on Wednesday, Dec. 7th.

Mr. Zimmerman presented the report of the County Treasurer which was received and ordered printed in the Journal.

By. Mr. Devine:

Resolved, That on and after January 1st, 1922, the salary of the court officers shall be reduced to $4.00 per day and their number decreased to four officers.

Laid over under the rules.

Privilege of the floor was granted to Richmond C. Hill, County Historian, who submitted his report which was referred to the Military Committee.

Privilege of the floor was granted to Miss Collins, County Nurse, who submitted reasons for her request for the County to furnish an automobile for the County Nurse.

By Mr. Nutting:

Resolved, That the recommendations made in the report on the World War Memorial etc., submitted by the county Historian be approved and further,

Resolved, That for the future expenses and services of the County Historian in connection with the proposed World War Memorial and History, hitherto made by the resolution adopted by this Board August 13, 1921, the period be extended for fou rmonths longer and that the County Treasurer be and is hereby authorized after this month to make further monthly payments of $125.00 to the County Historian and that the money therefor is appropriated and made now available, the total further appropriation not to exceed the total sum of $500.00.

Referred to the Fnance Committee.

By Mr. Dye:

Resolved, That the sum of $650.00 be appropriated and made immediately available to purchase a Ford Coupe for the County Nurse for use in her work, and that the Chairman of the Board appoint a committee to purchase the same.

Referred to the Finance Committee.

On request of Mr. Lynde the discussion of the advisability of selling or leasing a portion of land bordering on Lime Lake for the use of the public was made a special order of business for Wednesday at 3 o'clock P. M.

On motion of Mr. Cheney the Board adjourned until 9:30 tomorrow morning.

Little Valley, N. Y., Dec. 7, 1921.

Board called to order by the Chairman, Mr. O. E. Black.

Present:—Messrs. Ames, Black, Peek, Both, Courter, Cheney, Devine, Dye, Mosher, French, Grimes, Gault, Hogue, Hall, Hall, Harrison, James, Lyon, Lynde, Myers, Mason, Morrison, Martindale, McGavisk, Nix, Nutting, Oyer, Miller, Pierce, Rose, Rogers, Rasey, Rosenberry, Searl, Seitz, Bonsteel, Tietz, Whipple, Watson, Welsh, McLaughlin, Annis, Nies, Garin. 44.

Absent:—Messrs. Congdon, Hancock, Sullivan, Troy, Zimmerman. 5.

Minutes of previous session read and aproved.

Mr. Oyer presented the following petition, which was referred to the Law Committee:

To the Board of Supervisors of the County of Cattaraugus:

The town board of the Town of Ashford in the County of Cattaraugus, N. Y., hereby respectfully petitions the Board of Supervisors of Cattaraugus County, N. Y., as follows:

Whereas, The Board of Supervisors of the County of Cattaraugus, N. Y., has heretofore, pursuant to the provisions of Section 320-A of the Highway Law, determined to aid diverse towns in sai dcounty in the Construction and improvement of various highways in such towns, and

Whereas, A certain highway in the Town of Ashford is now being constructed and the share of such town for such construction to this date is the sum of $5683.01, and

Whereas, Such sum has been heretofore paid by the County of Cattaraugus and county bonds have been or will hereafter be issued for the payment thereof,

Now, Therefore, the town board of the Town of Ashford pursuant to the provisions of Section 320-A of the Highway Law, and all acts amendatory, do respectfully petition the Board of Supervisors of the

County of Cattaraugus, N. Y., that town bonds in an amount not exceeding the sum of $5000.00 be issued and sold according to law, by the Supervisors of such county, in the name of the Town of Ashford, and that the proceeds thereof be paid into the county treasury and be a part of the funds to be applied to the payment and redemption of such county bonds so issued, or to be issued, for the payment of the share of such town.

In Witness Whereof the town board of the Town of Ashford has caused this instrument to be executed this.....day of.....1921.

L. L. OYER, Supervisor
CLIFFORD P. ROWLAND, Town Clerk
J. E. HANSON, Justice of Peace
W. H. PROCTOR, Justice of Peace
E. M. ELDERKIN, Justice of Peace
L. C. EMERSON, Justice of Peace

Mr. Hall presented the following petition, which was referred to the Law Committee:

To the Board of Supervisors of the County of Cattaraugus:

The town board of the Town of Perrysburg in the County of Cattaraugus, N. Y., hereby respectfully petitions the Board of Supervisors of Cattaraugus County, N. Y., as follows:

Whereas, The Board of Supervisors of the County of Cattaraugus, N. Y., has heretofore, pursuant to the provisions of Section 320-A of the Highway Law, determined to aid diverse towns in said county in the construction and improvement of various highways in such towns, and.

Whereas, A certai nhighway in the Town of Perrysburg is now being constructed and the shares of such town for such construction to this date is the sum of $3708.63, and

Whereas, Such sum has been heretofore paid by the County of Cattaraugus and county bonds have been or will hereafter be issued for the payment thereof,

Now, therefore, the town board of the Town of Perrysburg pursuant to the provisions of Section 320-A of the Highway Law, and all

acts amendatory, do respectfully petition to Board of Supervisors of the County of Cattaraugus, N. Y., that town bonds in an amount not exceeding the sum of $3708.63, be issued and sold according to law, by the Supervisors of such county, in the name of the town of Perrysburg, and that the proceeds thereof be paid into the county treasury and be part of the fund to be applied to the payment of the share of such town.

In Witness Whereof the town board of the Town of Perrysburg has caused this instrument to be executed this 3rd day of Dec. 1921.

WALTER HALL, Supervisor
D. E. ALLEN, Town Clerk
WELLINGTON DABOLT, Justice of Peace
IRVING M. WAITE, Justice of Peace
FOSTER W. LEWIS, Justice of Peace
JOHN W. HALL, Justice of Peace

Mr. Ames presented the following petition, which was referred to the Committee on Laws:

To the Board of Supervisors of the County of Cattaraugus:

The town board of the Town of Ellicottville in the County of Cattaraugus, N. Y., hereby respectfully petition the Board of Supervisors of Cattaraugus County, N. Y., as follows:

Whereas, The Board of Supervisors of the County of Cattaraugus, N. Y., has heretofore, pursuant to the provisions of Section 320-A of the Highway Law, determined to aid diverse towns in said county in the construction and improvement of various highways in such towns, and

Whereis, A certain highway in the Town or Perrysburg is now being constructed and the share of such town for such construction to this date is the sum of $4815.39, and

Whereas, Such sum has been heretofore paid by the County of Cattaraugus and county bonds have been or will hereafter be issued for the payment thereof,

Now, Therefore, the town board of the Town of Ellicottville pursuant to the provisions of Section 320-A of the Highway Law, and all

acts amendatory, do respectfully petition the Board of Supervisors of the County of Cattaraugus, N. Y., that town bonds in an amount not exceeding the sum of $2500.00, be issued and sold according to law, by the Supervisors of such county, in the name of the town of Ellicottville, and that the proceeds thereof be paid into the county treasury and be a part of the fund to be applied to the payment and redemption of such county bonds so issued, or to be issued, for the payment of the share of such town.

In Witness Whereof the town board of the Town of Ellicottville has caused this instrument to be executed this 20th day of Nov. 1921.

A. E. AMES, Supervisor
L. W. BARTHOLOMEW, Town Clerk
MICHAEL FITZPATRICK, Justice of Peace
W. C. HAWKINS, Justice of Peace
GEO. DIETTER, Justice of Peace
H. E. BALLER, Justice of Peace

By Mr. Bonsteel:

Whereas: The work of completing a topographic map of the State of New York has already progressed nearly to completion, and

Whereas: There have been surveyed only two topographic quadrangles within the limits of Cattaraugus County, and

Whereas, The completion of at least 4 additional sheets in the northern and south-western portions of the County is requisite for the construction of a complete topographic map of the county, and

Whereas: Such a map is of first importance as an aid in the construction of State, County and Town Highways and as a basis for other engineering and scientific work, now

Therefore Be It Resolved, by the Board of Supervisors of the County of Cattaraugus that the State Engineer be and is hereby requested, in co-operation with the United States Geological Survey to proceed at the earliest posible time to the completion of the topographic surveys required to construct a complete map of the County and be it further

Resolved, That a copy of this resolution be transmitted to the State Senator and Member of Assembly representing the County of Cattaraugus in the State Legislature with a request that they should use all of the means within their power to further the completion of such a map and that a copy should be transmitted to the Member of the House of Representatives from this District with the request that he should do all within his power to secure the early completion of such map.

Adopted.

By Mr. Ames:

Resolved, That the Journal Clerk be and hereby is instructed to invite and submit to this Board bids for printing 1000 copies of the Journal of this Board for the year 1922, and for printing 75 copies of the proceedings of any quarterly meeting which may be held during the year 1922, such printed copies to be delivered not later than January 15, 1923.

Laid over under the rules.

By Mr. Ames:

Resolved, That the County Auditor be authorized to have printed three hundred copies of Miscellaneous Accounts audited by the County Auditor for the year ending October 31, 1921.

Laid over under the rules.

Mr. Devine presented the following petition, which was referred to the Law Committee:

To the Board of Supervisors of the County of Cattaraugus:

The town board of the Town of Humphrey in the County of Cattaraugus, N. Y., hereby respectfully petitions the Board of Supervisors of Cattaraugus County, N. Y., as follows:

Whereas, The Board of Supervisors of the County of Cattaraugus, N. Y., has heretofore, pursuant to the provisions of Section 320-A of the Highway Law, determined to aid diverse towns in said county in

the construction and improvement of various highways in such towns, and

Whereas, A certain highway in the Town of Humphrey is now being constructed and the share of such town for such construction to this date is the sum of $1513.06, and

Whereas, Such sum has been heretofore paid by the County of Cattaraugus and county bonds have been or will hereafter be issued for the payment thereof,

Now, Therefore, the Town board of the Town of Humphrey pursuant to the provisions of Section 320-A of the Highway Law, and all acts amendatory, do respectfully petition the Board of Supervisors of the County of Cattaraugus, N. Y., that town bonds in an amount not exceeding the sum of $1513.06, be issued and sold according to law, by the Supervisors of such county, in the name of the town of Humphrey, and that the proceeds thereof be paid into the county treasury and be a part of the fund to be applied to the payment and redemption of such county bonds so issued, or to be issued, for the payment of the share of such town.

In Witness Whereof the town board of the Town of Humphrey has caused this instrument to be executed this 10th day of Nov. 1921.

JAMES DEVINE, Supervisor
A. E. WAKEFIELD, Town Clerk
G. W. CHAMBERLAIN, Justice of Peace
B. M. HEALY, Justice of Peace
FRANK HAGGERTY, Justice of Peace
W. C. BEETER, Justice of Peace.

By Mr. Whipple:

Resolved, That the Board of Elections be and they are hereby authorized to contract for the printing of 500 copies of the enrollment transcript, and to have the same printed and to distribute one copy to each supervisor, town and city clerk and county committeeman, and the remaining copies free to persons applying for the same.

Adopted.

By Mr. Dye:-

Resolved, That the sum of $300.00 be appropriated and made immediately available for the purchase of two type-writers for the County Clerk's office, in accordance with the recommendations contained in the report of the committee to settle with said Clerk, heretofore adopted by this Board, and that the bills for the same be audited by the County Auditor when properly presented and verified.

Referred to the Finance Committee.

By Mr. Harrison:

Whereas, the Insurance premiums, have formerly been paid from the funds raised for the maintenance of the different buildings belonging to the County of Cattaraugus, and whereas, under the new forms covering the County Insurance are general,

Therefore, be it Resolved, that the sum of $1500.00 or so much thereof as may be necessary, is appropriated and made immediately available from any excess moneys arising from the present tax levy, for the payment of insurance premiums.

Adopted.

Mr. Harrison presented the County Treasurer's report of Receipts and Disbursements in accordance with the Dog License Law, and the report was referred to the Law Committee and the Committee on Apportionment of License Money.

Mr. Miller presented a Memorial on Mr. F. C. Olds.

Mr Gault, from the Committee to Settle with the Superintendent of the Poor, presented the following report which was adopted:

To the Board of Supervisors of Cattaraugus County:

We the undersigned Committee to settle with the Superintendent of the Poor, respectfully report that we have examined the books and accounts of said superintendent and that we find the same correct.

We also have examined his accounts of receipts and vouchers for

payment of same to the County Treasurer and find same to balance and are correct.

Dated November 29, 1921.

J. C. GAULT
S. P. McLAUGHLIN
B. J. BOTH
JAMES DEVINE
P. A. LYON

Mr. Seitz, from the Committee on County Buildings, presented the following report which was adopted:

To the Board of Supervisors of Cattaraugus County:

The undersigned, your Standing Committee on County Buildings visited the Tuberculosis Hospital at Rocky Crest on November 30, 1921. The appearance of the buildings seem very satisfactory especially the Recreation Hall now completed. We recommend that erection of a cottage for use of the Superintendent and family in Charge of Rocky Crest and also furnishing nurses quarters on second floor of Recreation Hall. We further recommend repairing of Wall on main building of laundry.

On December 1st, your committee visited the County Home at Machias. Business seemed to be going on in its usual good manner and inmates contented. We would recommend refinishing both ladies and mens quarters and also recommend new floor covering for the kitchen.

On December 6, 1921, your committee inspected county buildings at Little Valley, N. Y. We would again recommend that first floor corridor of Jail Building be furnished with case hardened cell bars and case hardened bars for all windows on Jail.

Your Committee urges repairs recommended to be made as soon as possible.

All of which is respectfully submitted.

FRED SEITZ
W. R. McGAVISK
L. L. OYER
S. P. McLAUGHLIN
W. H. WELSH

Mr. Cheney, from the Committee on Mortgage Taxes, presented the following report which was adopted:
To the Board of Supervisors:

Your Standing Committee on Mortgage Taxes respectfully report as follows:

That from the report delivered to this Board by the Clerk of the County it appears that from November 1st, 1920, to Oct. 31st, 1921, there has been collected by him of taxes the sum of $13,710.80.

That the expense attending such collections including supplies and other expenses, as audited and allowed by the State Tax Commission was $533.88.

Accrued interest in the hands of the County Treasurer of $99.73 deducted from such expense, leaves $434.05 to be deducted from the amount collected by the County Clerk, leaving for distribution $13,-276.75. Of this amount $6,638.37 is for local distribution, the other one-half going to the State. Schedule "A" hereto annexed shows the amount of such taxes so paid from each tax district, the proposition of expense to be deducted and the amount of such taxes for local distribution.

Schedule "B" hereto annexed shows the amount which should be paid to the several municipalities interested in such taxes and to which they are severally entitled.

Your Committee recommends that orders be drawn on the County Treasurer for the amounts as stated in schedule "B" and that the same be payable forthwith.

All of which is respectfully submitted.

E. J. CHENEY
L. B. HALL
W. S. PIERCE

Report Adopted.

SCHEDULE "A"

	Amount Collected	Expense less Interest	For Local Distribution
Allegany	$ 725.83	$ 22.98	$ 351.42
Ashford	411.47	13.03	199.22
Carrollton	239.56	7.58	155.99
Coldspring	46.50	1.47	22.51
Conewango	167.00	5.29	80.86
Dayton	282.94	8.96	136.99
East Otto	159.50	5.05	77.22
Elko	00.00	0.00	00.00
Ellicottville	630.14	19.95	305.00
Farmersville	218.19	6.91	105.64
Franklinville	333.68	10.56	161.56
Freedom	393.08	12.44	190.32
Great Valley	826.63	27.32	417.65
Hinsdale	98.84	3.13	47.86
Humphrey	155.00	4.90	75.05
Ischua	76.00	2.40	36.80
Leon	58.00	1.04	28.08
Little Valley	320.00	10.13	154.98
Lyndon	137.63	4.36	66.63
Machias	282.34	8.94	136.70
Mansfield	119.29	3.78	57.75
Napoli	79.00	2.50	38.25
New Albion	268.71	8.51	130.10
Olean Town	457.66	14.49	221.57
Olean City	3508.54	111.97	1698.73
Otto	27.00	.85	13.08
Perrysburg	220.00	6.96	106.52
Persia	523.11	16.56	253.27
Portville	252.84	8.00	122.42
Randolph	205.00	6.49	99.25
Red House	8.50	.26	4.12
Salamanca Town	44.03	1.39	21.32
Salamanca City	2061.56	65.17	998.15
South Valley	33.09	1.05	16.02
Yorkshire	304.14	9.63	147.25
	$13276.75	$ 434.05	$ 6638.37

SCHEDULE "B"

Allegany,	W. H. Grimes	$ 314.31
Ashford,	L. L. Oyer	199.22
Carrolton,	J. E. Garin	107.91
Coldspring,	P. A. Lyon	22.51
Conewango,	L. H. Myers	78.06
Dayton,	F. S. Peek	116.00
East Otto,	C. H. Mason	77.22
Ellicottville,	A. E. Ames	241.51
Farmersville,	J. A. Bonsteel	105.64
Franklinville,	Morris Searle	116.00
Freedom,	E. J. Cheney	190.32
Great Valley,	S. A. Martindale	417.65
Hinsdale,	H. Glenn Hogue	47.86
Humphrey,	James Devine	75.05
Ischua,	Geo. H. Nis	36.80
Leon,	Chas. Mosher	28.08
Little Valley,	Frank Annis	107.63
Lyndon,	W. H. Rose	66.63
Machias,	W. S. Peirce	136.70
Napoli,	Harry E. Whipple	38.25
Mansfield,	Fayette Rogers	57.75
New Albion,	J. W. Watson	93.67
Olean Town,	W. Mandeville Troy	221.57
Olean City,	City Treasurer	1698.73
Otto,	Alnson S. Courter	13.08
Perrysburg,	Walter Hall	97.42
Persia,	Robert E. Congdon	155.41
Portville,	J. T. James	100.95
Randolph,	George G. Rasey	65.39
Red House,	R. Rosenberry	4.12
Salamanca Town,	L. B. Hall	21.32
Salamanca City,	City Comptroller	998.15
South Valley,	Fred Seitz	16.02
Yorkshire,	Victor R. Lynde	121.28
Village Treasurer,	Allegany	37.11
Village Treasurer,	Limestone	8.08
Village Treasurer,	East Randolph	2.80
Village Treasurer,	East Randolph	3.91
Village Treasurer,	South Dayton	20.99
Village Treasurer,	Ellicotville	63.58
Village Treasurer,	Franklinville	45.56
Village Treasurer,	Little Valley	47.35

Village Treasurer,	Cattaraugus	36.43
Village Treasurer,	Perrysburg	9.10
Village Treasurer,	Gowanda	97.86
Village Treasurer,	Portville	21.47
Village Treasurer,	Randolph	29.95
Village Treasurer,	Delevan	25.97
		$6638.37

Mr. Lynde called up for third reading his Act authorizing the town of Yorkshire to issue bonds for the purpose of borrowing money for the payment of the construction and building of a highway bridge over the west branch of the Cattaraugus Creek in the Village of Delavan at a place known as "Covered Bridge."

Upon vote being taken by roll call the ACT was passed by the following vote:

Ayes:—Messrs. Peek, Cheney, Dye, Mosher, Gault, Hogue, Hall, Hall, Harrison, James, Lyon, Lynde, Myers, Mason, Morrison, Martindale, McLaughlin, McGavisk, Nix, Nutting, Oyer, Miller, Pierce, Rose, Rogers, Rasey, Rosenberry, Searl, Seitz, Bonsteel, Tietz, Whipple, Welsh. 33.

Noes: None.

On motion of Mr. Bonsteel the board adjourned until 2 o'clock P. M.

AFTERNOON SESSION

By Mr. Lynde:

ACT 4.

An act to fix salaries of the Sheriff, Under Sheriff, Deputy Sheriffs and Matron of the County Jail of Cattaraugus.

Upon the ACT receiving the first and second reading it was referred to the Finance Committee.

By Mr. Cheney:

Resolved, That the Chairman be and is hereby authorized to settle all claims of charitable and penal institutions which have claims against the County, and also to make all contracts for County telephone service for office, also that the Chairman of this Board be and he hereby is directed and authorized to contract with the keeper of the Erie County Penitentiary for the keep and care of prisoners legally sentenced and committed to the said penitentiary by the several courts of Cattaraugus County.

Laid over under the rules.

By Mr. Annis:

Resolved, That Dr. M. L. Hillsman be employed as Jail Physician and Surgeon, to treat all prisoners United States or Local, confined in the County Jail at a salary of $600.00 a year. To include all services as surgeon and to make examination of every prisoner confined in said county jail, and that such Physician as a part of his services, shall furnish the Sheriff with necessary itemized, verified statements of all treatment furnished United States Prisoners at the regular prices, and that the Sheriff be directed to present same to the authorities for the payment to the County.

Laid over under the rules.

Mr. Harrison from the Committee on Laws presented the following report which was adopted:

Your Committee on Laws having under consideration the petitions of Nina E. Mauley and Foley Brothers for reimbursement for monuments erected at the graves of soldiers' widows, report that under the provisions of Section 85 of the Poor Law the expense of a headstone for a soldier's wife or widow shall be paid by the county not to exceed fifty dollars ($50.00.)

Dated Dec. 7, 1921.

W. K. HARRISON
FRANK ANNIS

Mr. Rosenberry from the Committee on Return School taxes presented the report of that committee, which was adopted.

By Mr. Rosenberry:

Resolved, That the unpaid School Taxes set forth in the following report be relaid on the several tax rolls against the respective properties and that orders be drawn in favor of the several School Collectors named for the amounts severally returned by them:

Collector	Town	District	Amount
Chas. W. Brock	New Albion	1	$ 397.08
Monroe Grim	Otto	1	56.37
M. H. Carr	Portville	5	102.44
P. D. Bates	Red House	4	45.84
Frank Olmer	Salamanca	1	4.07
Ethel M. Schwartz	Salamanca	5	45.68
Cecil C. Cagwin	Yorkshire	3	7.95
Lucy C. Mullen	Yorkshire	8	25.14
L. Lowis	Dayton	2	4.11
L. H. Westfall	Dayton	9	56.44
Weslie Dunham	Humphrey	3	17.55
Bernard Healey	Humphrey	5	25.25
Ralph D. Bennett	Ischua	5	2.55
Flora Ackley	Leon	2	17.55
William H. Buckley	Leon	6	14.12
F. Betlinger	Lyndon	4	103.95
C. C. Gifford	Coldspring	4	34.78
Lee Manning	Coldspring	2	29.30
Floyd Eday	Coldspring	3	9.35
Wm. Coker	Coldspring	1	6.75
John Paton	Carrollton	1	51.93
John Durwin	Elko	2	35.20
Harry A. Moore	Elko	10	23.97
Pearl Stottenburg	East Otto	4	17.97
Seth Wixon	Red House	4	30.18
Warren Wright	Red House	3	11,98
F. A. Johnson	Red House	3	8.03
A. Niles	South Valley	2	51.41
John A. Bentley	South Valley	5	19.07
May Flagg	South Valley	1	17.82
Fay Barney	South Valley	3	33.61
A. Niles	South Valley	2	28.67
John A. Bentley	South Valley	5	22.72

Harry A. Moore	South Valley	10	83.24
John A. Bentley	South Valley	5	78.91
Fay Barney	South Valley	3	.52
L. F. Earle	South Valley	3	5.14
C. R. Nelson	New Albion	2	3.07
Eugene Snyder	Little Valley	4	25.68
Eugene Glover	Napoli	4	8.76
Ernest Waite	Napoli	3	16.69
Norton Lane	Farmersville	1	74.40
F. C. Stowell	Farmersville	2	14.45
Carl Gogel	Great Valley	4	10.79
Joseph Derringer	Great Valley	10	10.79
Wesley Dunham	Humphrey	3	17.55
Bernard Healey	Humphrey	5	25.26
J. S. Jameson	Humphrey	1	7.39
H. M. Hillsman	Hinsdale	7	17.31
Lois Ellithorpe	Freedom	2	11.00
Norton Cook	Persia	2	47.83
Norton Cook	Persia	2	89.37
Clarence Ackley	Persia	4	7.06
Louis B. Colburn	Persia		307.18
E. Keenan	Olean	1	1829.20
Morris Sullivan	Ellicottville	12	3.80

By Mr. Rosenberry:

Resolved, That the unpaid City Taxes set forth on the annexed list be relaid and re-assessed against the respective properties that the same be added to the assessment roll of the city of Olean and that an order be issued for the amount in favor of the City Treasurer of Olean, N. Y. City Treasurer...Olean, N. Y. .....$.1743.99

Adopted by unanimous vote.

Mr. McGavisk from the Grand Jurors Committee presented the following report which was adopted:

We, the undersigned members of the Committee of Grand Jurors, herewith submit our report of Grand Jurors selected for the year 1922, as follows:

W. R. McGAVISK
J. T. JAMES
F. S. PEEK

TOWN OF ALLEGANY

Name	Occupation	Name	Occupation
A. C. Dentler,	Painter	J. A. French,	Farmer
Fred Perry,	Farmer	Edward Wing,	Farmer
E. F. Smith,	Merchant	Fred Phillips,	Oil Operator
Earl Harter,	Oil Operator	James Shaw,	Stone Mason
A. V. Haase,	Farmer	Fred Norwood,	Merchant
Cleveland Wagner,	Carpenter	Manley Hitchcock,	Oil Operator
		V. J. Nenno,	Farmer

TOWN OF ASHFORD

Elon Zetwick	Farmer	Albert Nagel,	Farmer
Charles Ploger,	Farmer	B. A. Carter,	Farmer
Fred Aldrich,	Farmer	A. H. Goodemote	Farmer
E. R. Klein,	Retired	John Link,	Farmer

TOWN OF CARROLLTON

Charles Beardsley,	Farmer	W. Zeliff,	Farmer
J. M .Arrowsmith,	Farmer	Perry Cogswell,	Farmer
John P. Ryan,	Farmer	James Heimbach,	Farmer
Patrick Hogan,	Farmer	Charles Larson,	Farmer
		William Brewer,	Barber

TOWN OF COLDSPRING

Charles Stilson,	Farmer	H. E. Chamberlain,	Farmer
Luther Story,	Mechanic	E. T. Jaquay,	Merchant
		L. E. Darling,	Farmer

TOWN OF CONEWANGO

H. F. Hopkins,	Farmer	John Schultz,	Blacksmith
W. H. Milks,	Speculator	Frank Howard,	Farmer
Chas. Bentley,	Farmer	Wells J. Myers,	Farmer
		Ross Gardner,	Farmer

TOWN OF DAYTON

Arthur Howlett,	Farmer	Henry Bentley,	Farmer
Henry Warm,	Farmer	Almeron Remington,	Farmer
Newman Scott,	Merchant	Herbert Eberhart,	Merchant
Herman Ingersoll,	Insurance	Henry Willson,	Merchant
		James Rundle,	Salesman

TOWN OF EAST OTTO

John Sikes,	Farmer	C. E. Wing,	Farmer
F. M. Thompson,	Farmer	L. H. Utley,	Farmer
M. D. Scott,	Farmer	Carl Barnes,	Farmer
		C. H. Edmonds,	Farmer

TOWN OF ELLICOTTVILLE

John Friel,	Farmer	John Duhan,	Farmer
E. A. Bryant,	Farmer	C. A. Deming,	Retired Farmer
George Fitch,	Mechanic	Thomas Wallace,	Retired Farmer
Homer French,	Farmer	Charles Phillips,	Farmer
John Langhans	Farmer	Casper Ehman,	Farmer

TOWN OF ELKO

John Holt,	Merchant	Mylo Youngs,	Farmer
Geo. Carnahan,	Farmer	Lee Morrison,	Farmer
		Thomas Watters,	Farmer

TOWN OF FARMERSVILLE

Fred Dettman,	Farmer	William A. Ames,	Farmer
Alfred J. Williams,	Farmer	Wm. J. Bush,	Farmer
Samuel B. Allison,	Farmer	Millard R. Wilder,	Farmer
David H. Jones,	Farmer	Leon Wright,	Farmer

TOWN OF FRANKLINVILLE

Milo J. Raub,	Farmer	Ed Ryther,	Retired
Manley Grove,	Retired	James Brondart,	Retired
John McClory,	Farmer	Merwin McCaa,	Farmer
Emer O. Mathers,	Retired	Ray Winters,	Farmer
Frank L. Stone,	Retired	Wm. Corthell,	Retired
W. H. Rose,	Retired	A. A. Very,	Coal Dealer

TOWN OF FREEDOM

A. E. Austin,	Farmer	S. J. Brown,	Merchant
C. C. Newman,	Retired	Eugene Merrill,	Merchant
W. J. Roblee,	Farmer	Charles Roblee,	Farmer
Frank Pixley	Farmer	William Edwards,	Laborer

TOWN OF GREAT VALLEY

Nolton C. Moore,	Farmer	Arthur Tyler,	Farmer
Frank Snow,	Farmer	William Raiber,	Farmer
Nelson Walrath,	Farmer	Henry Bullock,	Farmer
John McAndrews,	Farmer	John Rider,	Farmer

TOWN OF HUMPHREY

L. O. Moorehouse,	Oil Operator	Fred Fineran,	Cheesemaker
D. V. Healy,	Farmer	James Mulrenan,	Farmer
Robert Kier,	Farmer	Frank Bixby,	Farmer

TOWN OF HINSDALE

E. A. Burlingame,	Farmer	P. L. Crone,	Farmer
E. V. Kratts,	Farmer	W. J. Brown,	Merchant
F. Z. Smith,	Farmer	N. G. Foster,	R. R. Man
		W. H. Lincoln,	Merchant

TOWN OF ISCHUA

Willis O. Pettingill,	Farmer	Fred O. Brown,	Farmer
John Stevens,	Farmer	Albert Trowbridge,	Farmer
Thomas Moore,	Clerk	Harold T. Chesbro,	Foreman

TOWN OF LEON

William Sorrey,	Farmer	Martin L. Young,	Farmer
Clyde C. Clark,	Farmer	Lewis Kysor,	Farmer
Arthur A. Jolls,	Farmer	Dewitt L. Payne,	Farmer

TOWN OF LITTLE VALLEY

Henry Harder,	Farmer	Fred Willard,	Cutler
Will Gibson,	Farmer	L. H. Frantz,	Hotel
Fred Schutt,	Farmer	M. E. Herrick,	Retired

TOWN OF LYNDON

Ray, Mabey,	Farmer	R. W. King,	Farmer
E. E. Lane,	Farmer	R. W. Little,	Farmer
		H. J. Case,	Farmer

TOWN OF MACHIAS

Lincoln Vibbard,	Farmer	Bert Steaderman,	Janitor
Dwight Rogers,	Mechanic	Alfred Godfrey,	Farmer
E. P. Potter,	Farmer	O. C. Pollard,	Farmer
J. S. Whitney,	Farmer	Frank Bush,	Farmer
		E. B. Austin,	Farmer

TOWN OF MANSFIELD

Harbert Windsor,	Farmer	Enos H. Eddy,	Farmer
Timothy McCarthy,	Farmer	Albert Horton,	Retired
Charles Ebert,	Farmer	Charles F. Green,	Retired

TOWN OF NAPOLI

E. Lavern Waite,	Farmer	Chas Van Aken,	Farmer
Geo. Barber,	Farmer	O. M. Newell,	Farmer
		Wm. Hoxie,	Farmer

TOWN OF NEW ALBION

Charles J. Buskist,	Farmer	Ray Samuelson,	Farmer
Ralph J. Smith,	Farmer	George E. Shafer,	Farmer
Ed. C. Isbell,	Farmer	Harold Milks,	Farmer
Roy Rich,	Farmer	William R. Cooper,	Retired
Guy C. Hickey,	Farmer	Herman G. Bailey,	Farmer

OLEAN TOWN

Leo Silk,	Machinist	Eben Stalcub,	Laborer
Frank Farr,	Machinist	Chas. White,	Laborer
John Dailey,	Merchant	Leslie Davis,	Laborer
Frank Croft,	Baker	John Erickson,	Merchant

OLEAN CITY

A. J. Conway,	Grocer	Thomas Hannorhan,	Machinist
Wm. Sullivan,	Machinist	Frank Sirdevan,	Laborer
Charles Sherwin,	Laborer	James B. Quinn,	Contractor
Charles Reed,	Foreman	T. J. Garvey,	Painter
James Harding,	Glass Worker	William Waldeck,	Laborer

Harvey Keenan,	Machinist
F. F. Hammond,	Bookkeeper
F. Raymond Morian,	Mail Clerk
Walter C. Foss,	Grocer
Wm. M. Abrams, Jr., 2nd,	Insurance Agent
W. C. Albro,	Oil Producer
F. Brendell,	Baker
Charles Walton,	Painter
Albert Gibbs,	Broker
W. F .Sayre,	Contractor
William Pelton,	Insurance
James Dunlavey,	Retired
W. F. Selover,	Blacksmith

TOWN OF OTTO

George L. Ball,	Farmer
Clive Ballard,	Farmer
Albert P. Aust,	Cattle Dealer
Clair Babcock,	Farmer
Claud L. Barber,	Cattle Dealer
Charles E. Foster,	Farmer

TOWN OF PERSIA

Charles J. Shults,	Salesman
R. Henry Irish,	Retired
Charles Taft,	Laborer
Millard N. Allen,	Clerk
Crowell S. Gayton,	Laborer
Alfred E. Moats,	Retired
Chauncey Lenox,	Retired
Ralph N. Cross,	Electrician

TOWN OF PERRYSBURG

Daniel Botsford,	Retired
John Dabolt,	Farmer
Charles Ranney,	Retired
W. A. Blanding,	Farmer
Wright Ball,	Retired
P. A. Johnson,	Farmer
George Graves,	Farmer

TOWN OF PORTVILLE

Orson Wood,	Farmer
Jacob Trenkle, Sr.	Oil Operator
Wallace M. Skiver,	Retired
C. E. Metcalf,	Machinist
Everett E. Eldridge,	Farmer
R. L. Borst,	Merchant
Geo. Sherry,	Currier
E. F. Bell,	Retired
Smith Parish,	Hardware
B. Y. Brooks,	Sta Engineer
A. F. Shafer,	Farmer

TOWN OF RANDOLPH

W. J. Atchinson,	Insurance
Carl Bailey,	Farmer
Roy R. Archer,	Farmer
E. C. Mighells,	Farmer

S. Z. Fisher,	Retired	Wellington Waite,	Farmer
Edwin Mack,	Contractor	Kennedy, N. Y.,R.F.D.	
Harry F. Locke,	Farmer	N. M. Abbey,	Farmer
Henry Atwood,	Farmer	Frank Hotchkiss,	Farmer
		E. R. Brace,	Farmer

TOWN OF RED HOUSE

George France,	Farmer	William Osgood,	Farmer
D. A. Fuller,	Farmer	Corry Goodrich,	Farmer
		Frank Bosworth,	Farmer

TOWN OF SALAMANCA

Harlow Hutchinson,	Laborer	C. C. Hall,	Farmer
		Cleon Easton,	Farmer

CITY OF SALAMANCA

C. R. Gibson,	Auto Dealer	W. S. Warner,	Forester
George Odell	Railroad	Peter C. Brown,	Yard Conductor
V. P. Chamberlain,	Carpenter	John Brands,	Carpenter
Horace P. Starr,	Retired	Norman Bowman,	Retired
W. H. Harrington,	Salesman	Henry Fuller,	Merchant
Eugene Buck,	Gardener	John H. Blessing,	Photographer
Henry C. Whitlock,	Clerk	F. D. Wetmore,	Shoe Dealer
Geo. H. Babcock,	Real Estate	C. A. Burbank,	Merchant

TOWN OF SOUTH VALLEY

George Coulter,	Farmer	Leslie C. Brown,	Farmer
A. D. Niles,	Farmer	Marvin Hawley,	Farmer
		Horace Burch,	Farmer

TOWN OF YORKSHIRE

Perry Chaffee,	Feed	G. E. Bailey,	Retired
Fred Randall,	Surveyor	Wm. Howe,	Farmer
Fred Woodard,	Farmer	Frank Lafferty,	Farmer
John Morse,	Farmer	Jay Quackenbush,	Retired

Mr. Ames presented a Memorial to Mr. C. A. Case.

Mr. Rogers presented a Memorial to G. H. Bowen.

Special order of business for the day being a discussion as to the advisability of leasing or selling land on Lime Lake and on motion of Mr. Mason the Chairman was authorized to appoint a committee of five, one of which should be W. P. Kysor, to investigate as to the advisability of selling such lands, and report to the board at their next meeting.

Mr. Courter from the Committee on Apportionment of Dog Tax Money Presented the following report, which was adopted:

We, the undersigned Committee on Apportionment of Dog Tax Money respectfully submit the following report:

Total amount received by County Treasurer to March 1, 1921	$12746.00
Total amount of Disbursements by County Treasurer	7454.69
Balance	5291.31
Amount to be aportioned	3968.49

We recommend the following apportionment among the several towns of Cattaraugus County and that orders be drawn on the County Treasurer for the amounts as stated in the following schedule, and that the same be payable forthwith.

A. S. COURTER
F. E. MORRISON
FRED SEITZ
H. G. HOGUE

Allegany	$ 134.23	Yorkshire	$ 101.33
Ashford	162.41	Conewango	83.35
Carrollton	76.07	Dayton	141.70
Coldspring	49.46	East Otto	114.10
Farmersville	106.62	Elko	32.51
Franklinville	147.36	Ellicottville	145.83
Great Valley	96.77	Freedom	93.36
Humphrey	78.59	Hinsdale	63.39
Leon	88.09	Ischua	71.58
Lyndon	72.70	Little Valley	96.87
Mansfield	98.48	Machias	95.04

New Albion	133.12	Napoli	73.64
Olean City	510.30	Olean Town	136.68
Perrysburg	81.94	Otto	81.94
Portville	136.29	Persia	108.89
Red House	55.08	Randolph	157.10
Salamanca City	270.46	Salamanca Town	33.66
		South Valley	39.58

On motion of Mr. Cheney the Board adjourned until 9:30 tomorrow morning.

Little Valley, N. Y., Dec. 8. 1921

Board called to order by the Chairman, Mr. O. E. Black.

Present:—Messrs. Ames, Annis Black, Peek, Courter, Cheney, Devine, Dye, Mosher, French, Grimes, Garin, Gault, Hogue, Hancock, Hall, Hall, Harirson, James, Lyon, Lynde, Myers, Mason, Morrison, Martindale, McLaughlin, McGavisk, Nix, Nutting, Oyer, Miller, Pierce, Rose, Rogers, Rasey, Rosenberry, Searl, Nies, Bonsteel, Tietz, Watson, Welsh. 42.

Absent: Messrs. Congdon, Seitz, Sullivan, Troy, Whipple, Zimmerman, Both. 7.

Minutes of previous session read and approved.

Mr. Mason from the Committee on Reports of Officers, presented the following report which was adopted:

The undersigned your standing Committee on Reports of Officers find the following reports have been presented:

Town	Justices	Supervisors
Little Valley	1	1
Freedom	4	1
Conewango	1	
Mansfield	2	1
Coldspring	4	
Olean Town	1	
Ischua	2	

Respectfully submitted,

C. H. MASON
W. H. ROSE
H. G. HOGUE
C. W. MOSHER

Mr. Ames called up his resolution relating to the securing of bids for the printing of the Journals and the resolution was adopted.

Mr. Ames called up his resolution relating to the Auditor arranging for the printing of 300 copies of his audit and the resolution was adopted.

Mr. Cheney called up his resolution authorizing the Chairman to settle bills with penal institutions and to make contracts and the resolution was adopted.

Mr. Watson presented the report from the Board of Elections and the report was received and ordered printed in the Journal.

Mr. Morrison from the Committee on Military Affairs presented the following report which was adopted:

Your Standing Committee on Military Affairs hereby report, that they have had under consideration the following bills for headstones:

	Claimed	Allowed
Foley Brothers, Olean	$75.00	$25.00
Charles Huwlett, Sandusky	50.00	25.00

We recommend these claims be paid forthwith as allowed.

F. E. MORRISON
W. H. ROSE
W. M. NUTTING
LEO H. FRENCH

Mr. Harrison called up for the third reading the ACT presented by Mr. Congdon, authorizing the County to Issue bonds in an amount of $400,000.00, and the ACT was passed by the following vote:

Ayes:—Messrs. Ames, Annis, Black, Peek, Courter, Cheney, Devine, Dye, Mosher, Grimes, Garin, Gault, Hogue, Hancock, Hall, Hall, Harrison, James, Lyon, Lynde, Myers, Mason, Morrison, Martindale, McLaughlin, McGavisk, Nix, Nutting, Oyer, Pierce, Rose, Rogers, Rasey, Rosenberry, Searl, Nies, Bonsteel, Tietz, Watson, Welsh. 40.

Noes:—None.

Mr. Harrison from the Finance Committee presented the following report which was adopted:

Your committee on Finance having under consideration the resolution of Mr. Dye appropriating the sum of three hundred dollars ($300.00) for the purchase of two typewriters for use in the County Clerk's office recommend that such resolution be adopted.

Dated Dec. 8, 1921.

W. K. HARRISON
L. L. OYER
S. A. MARTINDALE
W. S. PIERCE
GEO H. NIX
JAMES DEVINE

Mr. Dye called up his resolution relating to the appropriation of $300.00 for the purchase of typewriters and the resolution was adopted.

Mr. Dye from the Committee to Settle with the County Treasurer presented the following report which was adopted:
To the Board of Supervisors:

We the undersigned your Standing Committee to Settle with the County Treasurer respectfully report that we have examined all the books of the County Treasurer and find them to be correct in accordance with his report herewith submitted.

Respectfully Submitted,

M. M. DYE
J. T. JAMES
F. S. PIERCE

By Mr. Lyon:

Resolved, that John B. Reeves be appointed County Auditor for the term of one year beginning January 1, 1922, pursuant to a resolution creating such office adopted by this Board November 18, 1919, and

that his duties shall be those specified and prescribed in said resolution.

Adopted.

By Mr. Lyon:

Resolved, That the County Treasurer be authorized to cancel tax sale Certificate No. 7 of the year 1920 in accordance with the attached petition, of A. L. Ward covering 50 acres assessed to the Duckwich Estate on the 1919 Coldspring roll, as being located on lot 12 in said town, and that the said Treasurer be authorized to pay the purchaser, A. L. Ward, $10.72 and legal interest, upon the delivery of a deed issued to said A. L. Ward, dated October 26, 1921, said cancelation to be made on account of wrong description, and same charged to the Town of Coldspring.

Adopted.

Mr. Nix from the Committee to Audit Accounts of the Auditor and Clerks of the Board presented the following report which was adopted To the Board of Supervisors of Cattaraugus County:

The Undersigned, your Standing Committee on Auditors and Clerks Accounts respectfully report that they have examined the several accounts referred to them, and recommend that orders be drawn in favor of the respective claimants for the amounts allowed them, as follows:

No. of Account	Name of Claimant	Amount Claimed	Amount Allowed
1	B. B. & Matthew Weber	$1461.85	$1461.85
2	The Hub	62.71	62.71
3	C. L. McLouth	64.85	64.85
4	Matthew Bender & Co.	9.00	9.00
5	Marc. D. Johnson	21.00	21.00
6	Leach Publishing Co.	13.75	13.75
7	Millington Lockwood	5.25	5.25
8	J. B. Reeves	51.40	51.40
9	J. B. Reeves	663.05	663.05
10	J. A. McCormack	156.35	156.35

11	F. E. Johnson	252.78	252.78
12	T. C. Moore	258.76	258.76
13	Courtney Norton	228.45	228.45

Respectfully submitted,

GEO. H. NIX
W. H. NUTTING
W. H. WELSH
V. R. LYNDE
C. W. MOSHER

On motion of Mr. Devine the Board took a recess for twenty minutes.

O nexpiration of the recess period the Board was called to order by the Chair.

The Chair appointed as o committee to investigate as to the advisability of selling part of the county lands at Lime Lake, the following members:

V. R. Lynde, L. L. Oyer, H. G. Hogue, W. S. Pierce, W. P. Kysor.
By Mr. Lynde:

Whereas, The work of the highway improvement in this county has been very satisfactory under the present existing laws for highway work, and

Whereas, This Board is thoroughly satisfied with the work in this County and firmly believes that it can be carried on in the most economical and satisfactory manner under the system provided by the present laws, inasmuch as we have built 50 miles of heavy macadam type, and completed 7.5 miles of bituminous penetration method top, on 1920 base in the year 1921, and

Whereas, This board has fully sanctioned and aproved this construction and has appropriated during this year $1,000,000.00 to carry on this work, and has passed an ACT authorizing the issue of County Bonds to the amount of $400,000.00, now

Therefore, be it resolved, that it is the sense of this Board that any change in the law will not only cripple, but absolutely stop and

destroy this class of work in the future in practically all counties of the state, and

Be it Further Resolved, That this Board hereby requests the representatives of this county in the State Legislature to prevent any amendment to the present law which will make any material change in the present law providing state aid for counties and towns; and governing administration and accounting of the funds so provided and supervision of the work done thereunder, and

Be It Further Resolved. That we also recommend that the Town Bureau of Highways be retained with the present District Supervisors and that such District Supervisors be given sufficient authority to enforce all laws, rules and regulations of the Highway Comission dealing with Town and County roads within the Towns of any county in their District.

Further Resolved, That a copy of these resolutions be sent to the

Hon. Seymour Lowman, Chairman of the Senate Committee on Internal Affairs.

Hon. C. J. Hewitt, Chairman of Senate Committe eon Finance.

Hon. Clayton Lusk.

Hon. Joseph McGinnis, Majority Leader of the Assembly.

Governor Miller.

Adopted.

Mr. Harrison from the Finance Committee presented the following report which was adopted:

Your Committee on Finance has had under consideration the ACT to fix the salaries of the Sheriff, Under Sheriff, Deputy Sheriffs, and

Matron of the County Jail of Cattaraugus County, introduced by Mr. Lynde, and recommended that said ACT be passed.

Dated Dec. 8, 1921.

W. K. HARRISON
W. S. PIERCE
S. A. MARTINDALE
JAMES DEVINE
L. L. OYER
G. M. HANCOCK
GEO. H. HIES

Mr. Lynd called up his ACT fixing th salaries of the employees of the Sheriff's Department and the ACT was passed by the following vote:

Ayes:—Messrs. Ames, Annis, Black, Feek, Courter, Cheney, Devine, Dye, Mosher, Grimes, Garin, Gault, Hogue, Hancock, Hall, Hall, Harrison, Lyon, Lynde, Myers, Mason, Morrison, Martindale, Nix, Nuttig, Oyer, Pierce, Rose, Rogers, Rasey, Rosenberry, Searl, Nies, Bonsteel, Tietz, Watson. 36.

Noes:—None.

By Mr. Harrison:

Whereas, the Finance Committee in reporting the appropriation for Rocky Crest Sanatorium took into consideration the salary and expenses heretofore paid to the County Nurse, be it

Resolved, That this Board suggests and recommends to the Board of Managers of Rocky Crest Sanatorium that it pay the County Nurse a salary of $175.00 per month hereafter with no allowance to said nurse for expenses.

Adopted.

Mr. Annis called up his resolution relating to the employment of Dr. Hillsman as Jail Physician and the resolution was adopted.

On motion of Mr. Watson the Board adjourned without date.

J. A. McCORMACK, Journal Clerk.

Items of General Tax Levy

ALLEGANY

Proportion of State and County Tax ..... $	27,998.60
Support of Poor at County House	717.60
Maintenance of County Road No.	300.00
Highway Money System in Town	6,000.00
Bridges and Miscellaneous Road Fund in Town.....	4,200.00
Rental County Machinery	1,240.00
Construction 320-A Highways	4,217.03
Town's Share to Pay Superintendent of School Supervision of School District No. 2	98.35
Refund Taxes Keystone Gas Co.	128.83
Contingent Fund	3,500.00
Dr. in Account with County	1,053.17
Total Levy ..... $	49,453.58
	.84
Collect	49,454.42
Money System Rate	.003606
Village Rate	.020587
Outside Village Rate	.024193

ASHFORD

Proportion of State and County Tax ..... $	11,227.44
Support of Poor at County House	259.51
Highway Money System in Town	3,000.00
Bridges and Miscellaneous Road Fund in Town.....	1,300.00
Construction 320-A Highways	683.01
For Extraordinary Repairs of Bridges in Town.....	3,770.35
Rental County Machinery	120.00
Town's Share to Pay Superintendent of School Supervision of School District No. 3	51.97

Certificate of Indebtedness	4,488.00
Town Audits	1,840.65
Cr. in Account with County	.07
Total Levy $	26,740.86
Outside Village Rate	.029891

CARROLLTON

Proportion of State and County Tax $	10,700.48
Support of Poor at County House	542.36
Maintenance of County Road No. 5418, 1.63 Mi.	100.00
Highway Money System in Town	1,600.00
Bridges and Miscellaneous Road Fund in Town	2,600.00
Construction 320-A Highways	942.40
Rental County Machinery	783.00
Town's Share to Pay Superintendent of School Supervision, District No. 3	49.53
Support of Poor in Town	300.00
Certificate of Indebtedness	1,200.00
Town Audits	1,766.66
Dr. in Account with County	118.52
Total Levy $	20,702.95
Excess	.88
	20,703.83
Money System Rate	.0019
Total Levy	.019982
Outside Village Rate	.021882

COLDSPRING

Proportion of State and County Tax	5,410.93
Highway Money System in Town	2,000.00
Bridges and Miscellaneous Road Fund in Town	1,650.00
Town's Share to Pay Superintendent of School Supervision, District No. 5	38.34
Town Audits	639.47
Side Walks	25.00
Levy	9,763.74
In Account with County	2.66
Total Levy $	9,766.40
Excess	1.34
Collect	9,767.74
Outside Village Rate	.021988

CONEWANGO

Proportion of State and County Tax .....$	10,603.57
Support of Poor at County House	226.16
Maintenance of County Road Nos. 959 & 1254, Mi. 6.82	350.00
Highway Money System in Town	2,500.00
Bridges and Miscellaneous Road Fund in Town.....	4,200.00
Town's Share to Pay Superintendent of School Supervision, District No. 5	75.12
Town Audits	1,097.57
Levy	19,052.42
Cr. in Account with County	.86
Total Levy .....$	19,051.56
Deficit	5.32
Collect	19,046.24
Money System Rate	.002978
Village Rate	.018284
Outside Village Rate	.021262

DAYTON

Proportion of State and County Tax .....$	13,137.76
Support of Poor at County House	254.61
Maintenance of County Road No. 958—mi. 2.75.....	150.00
Highway Money System in Town	4,500.00
Bridges and Miscellaneous Road Fund in Town.....	5,250.00
Construction 320-A Highways	3,338.08
Rental County Machinery	1,280.00
Town's Share to Pay Superintendent of School Supervision, District No. 4	50.05
District Labratory Supply Stations	24.10
Certificate of Indebtedness	3,113.10
Town Audits	1,743.46
Dr. in Account with County.....	230.88
Total Levy .....$	33,072.04
Excess	.71
Collect	33,072.75
Money System Rate	.004742
Village Rate	.02087
Outside Village Rate	.025612

ELKO

Proportion of State and County Tax .....$	1,361.15
Highway Money System in Town	1,100.00
Bridges and Miscellaneous Road Fund in Town.....	1,500.00
Town's Share to Pay Superintendent of School Supervision, District No. 5	9.64
Certificate of Indebtedness	615,00
Town Audits	873.04
Dr. in Account with County	1.19
Total Levy .....$	5.460.02
Deficit	.08
Collect	5,459.94
Outside Village Rate	.038236

EAST OTTO

Proportion of State and County Tax .....$	7,116.12
Support of Poor at County House	217.48
Maintenance of County Road No. 697, Mi. 2.27	100.00
Sinking Fund and Interest on County Road No. 697..	344.40
Highway Money System in Town	2,600.00
Bridges and Miscellaneous Road Fund in Town.....	1,400.00
Construction 320-A Highways	1,898.32
Town's Share to Pay Superintendent of School Supervision, District No. 3	32.94
Town Audits	2,663.90
Dr. in Account with County	13.05
Total Levy .....$	16,386.21
Excess	.02
Collect	16,386.23
Outside Village Rate	027728

ELLICOTTVILLE

Proportion of State and County Tax .....$	14,333.92
Support of Poor at County House	119.76
Highway Money System in Town	3,400.00
Bridges and Miscellaneous Road Fund in Town.....	3,500.00
Town's Share Town and County Highway 320-A....	2,315.39

Town's Share to Pay Superintendent of School Supervision, District No. 3	66.35
Support of Poor in Town	500.00
Rental County Machinery	562.00
Town Audits	2,420.71
G. A. R.	100.00
Levy	27,318.13
Cr. in Account with County	49.08
Total Levy $	27,269.05
Excess	.28
Collect	27,269.33
Money System Rate	.004584
Village Rate	.018.635
Outside Village Rate	.023.219

FARMERSVILLE

Proportion of State and County Tax $	8,331.66
Support of Poor at County House	316.71
Maintenance of County Road No. 5607, Mi. 1.83	100.00
Highway Money System in Town	3,250.00
Bridges and Miscellaneous Road Fund	3,900.00
For Extraordinary Repairs of Bridges in Town	3,750.00
Town's Share Town and County Highway, 320-A	261.50
Town's Share to Pay Superintendent of School Supervision, District No. 1	38.71
Rental County Machinery	216.00
Town Audits	1,997.53
Levy	22,162.11
Dr. in Account with County	.15
Total Levy $	22,162.26
Excess	.21
Collect	22,162.47
Outside Village Rate	.030131

FRANKLINVILLE

Proportion of State and County Tax $	23,422.97
Support of Poor at County House	992.28
Maintenance of County Road No. 5544, Mi. 5.54	300.00
Highway Money System in Town	4,500.00

Bridges and Miscellaneous Road Fund in Town.....	4,800.00
Rental County Machinery	12.00
Town's Share Town and County Highway 320-A.....	1,716.56
Town's Share to Pay Superintendent of School Supervision, District No. 1	108.83
Support of Poor in Town	1,000.00
Town Bonds	1,360.00
Certificate of Indebtedness	1,411.49
Town Audits	2,473.91
Public Libraries	560.00
G. A. R.	100.00
Dr. in Account with County	41.53
Total Levy .....$	42,799.57
Excess	1.17
Total to Collect	42,800.74
Money System Rate	.004881
Village Rate	.018.086
Outside Village Rate	.022.967

FREEDOM

Proportion of State and County Tax .....$	9,095.76
Support of Poor at County House	251.16
Highway Money System in Town	3,900.00
Bridges and Miscellaneous Road Fund in Town.....	2,000.00
For Extraordinary Repairs of Bridges in Town.....	2,120.40
Town's Share Town and County Highway 320-A	1,762.62
Town's Share to Pay Superintendent of School Supervision, District No. 1	42.27
Town Audits	999.46
Dr. in Account with County	.20
Total Levy .....$	20,171.87
Excess	.20
Total to Collect	20,172.07
Outside Village Rate	.022918

GREAT VALLEY

Proportion of State and County Tax .....$	13,051.90
Support of Poor at County House	294.46
Maintenance of County Road Nos. 1305, 5265, 5418, Mi. 7.54	850.00

Highway Money System in Town	3,000.00
Bridges and Miscellaneous Road Fund in Town	4,100.00
Rental County Machinery	500.00
Town's Share Town and County Highways, 320-A	1,000.00
Town's Share to Pay Superintendent of School Supervision, District No. 3	60.41
Support of Poor in Town	300.00
Town Audits	2,613.64
G. A. R.	150.00
Dr. in Account with County	28.20
Total Levy $	25,448.61
Excess	.65
Total to Collect	25,449.26
Outside Village Rate	.024476

HINSDALE

Proportion of State and County Tax $	11,980.42
Support of Poor at County House	852.71
Maintenance of County Road Nos. 5137, 5174, Mi. 8.83	450.00
Highway Money System in Town	2,800.00
Bridges and Miscellaneous Road Fund in Town	5,000.00
Town's Share Town and County Highway, 320-A	1,436.02
Town's Share to Pay Superintendent of School Supervision of School District No. 2	42.08
Support of Poor in Town	200.00
Town Audits	1,724.98
G. A. R.	40.00
Dr. in Account with County	107.91
Total Levy $	24,634.12
Excess	1.85
Total to Collect	24,632.27
Outside Village Rate	.02539

HUMPHREY

Proportion of State and County Tax $	3,014.34
Highway Money System in Town	1,945.00
Bridges and Miscellaneous Road Fund in Town	175.00
Rental County Machinery	328.00

Town's Share to Pay Superintendent of School Supervision of School District No. 2	10.59
Town Audits	1,635.10
Dr. in Account with County	82.33
Total Levy $	7,190.36
Excess	.81
Total to Collect	7,191.17
Outside Village Rate	.022624

ISCHUA

Proportion of State and County Tax $	5,729.02
Highway Money System in Town	1,800.00
Bridges and Miscellaneous Road Fund in Town	1,700.00
Town's Share Town and County Highway, 320-A	515.98
Town's Share to Pay Superintendent of School Supervision of School District No. 2	20.12
Town Audits	1,096.84
Dr. in Account with County	24.89
Total Levy $	10,886.85
Excess	.27
Total to Collect	10,887.12
Outside Village Rate	.020736

LEON

Proportion of State and County Tax $	6,223.61
Maintenance of County Road Nos. 960 and 1254 Mi. 4.26	200.00
Highway Money System in Town	2,400.00
Bridges and Miscellaneous Road Fund in Town	6,400.00
Rental County Machinery	831.00
Town's Share Town and County Highway, 320-A	2,167.14
Town's Share to Pay Superintendent of School Supervision of School District No. 5	44.09
District Labratory Supply Stations	11.42
Town Audits	1,194.07
Levy	19,471.33
Cr. in Account with County	.01
Total Levy $	19,471.32

Excess	.65
Total to Collect	19,471.97
Outside Village Rate	.031275

LITTLE VALLEY

Proportion of State and County Tax $	12,799.30
Support of Poor at County House	944.53
Maintenance of County Road Nos. 1269,5259, 5259-A, Mi. 5.95	300.00
Highway Money System in Town	1,750.00
Bridges and Miscellaneous Road Fund in Town	1,400.00
Town's Share Town and County Highway 320-A	1,086.62
Town's Share to Pay Superintendent of School Supervision District No. 4	48.76
Support of Poor in Town	400.00
Town Audits	2,094.13
G. A. R.	120.00
Dr. in Account with County	19.94
Total Levy $	20,959.28
Excess	2.21
Total to Collect	20.961.49
Money System Rate	.00333
Village Rate	.01424
Outside Village Rate	.01757

LYNDON

Proportion of State and County Tax $	3,128.16
Support of Poor at County House	373.98
Highway Money System in Town	916.00
Bridges and Miscellaneous Road Fund in Town	3,200.00
Town's Share Town and County Highway, 320-A	668.76
Town's Share to Pay Superintendent of School Supervision, District No. 1	14.53
Town Audits	1,038.37
Levy	9,339.84
Cr. in Account with County	.08
Total Levy $	9,339.72
Excess	.95
Total to Collect	9,338.77
Outside Village Rate	.036461

MACHIAS

Proportion of State and County Tax ..... $	10,721.74
Support of Poor at County House	635.32
Maintenance of County Road Nos. 5608, 5607, Mi. 5.06	250.00
Highway Money System in Town	3,950.00
Bridges and Miscellaneous Road Fund in Town.....	6,018.00
Town's Share Town and County Highway, 320-A.....	5,065.76
Town's Share to Pay Superintendent of School Supervision, District No. 1	49.82
Support of Poor in Town	50.00
Town Bonds	600.00
Town Audits	1,836.84
G. A. R.	25.00
Dr. in Account with County	.18
Total Levy	29,202.66
Deficit	.56
Total to Collect	29,202.10
Outside Village Rate	.031.895

MANSFIELD

Proportion of State and County Tax ..... $	6,986.31
Support of Poor at County House	252.54
Highway Money System in Town	3,080.00
Bridges and Miscellaneous Road Fund in Town.....	2,900.00
Town's Share Town and County Highway, 320-A.....	1,265.08
Town's Share to Pay Superintendent of School Supervision District No. 4	26.62
Certificate of Indebtedness	1,030.00
Town Audits	1,653.33
Dr. in Account with County	4.34
Total Levy ..... $	17,198.22
Excess	1.19
Total to Collect	17,199.41
Outside Village Rate	.02895

NAPOLI

Proportion of State and County Tax ..... $	4,380.58
Support of Poor at County House	83.49

Highway Money System in Town	2,000.00
Bridges and Miscellaneous Road Fund in Town	800.00
Town's Share Town and County Highway, 320-A	849.74
Town's Share to Pay Superintendent of School Supervision, District No. 5	31.04
Support of Poor in Town	500.00
Certificate of Indebtedness	1,000.00
Town Audits	1,305.07
G. A. R.	10.00
Dr. in Account with County	31.84
Total Levy	10.991.34
Deficit	.42
Total to Collect	$ 10,991.76
Outside Village Rate	.028402

NEW ALBION

Proportion of State and County Tax	$ 12,412.00
Support of Poor at County House	594.09
Maintenance of County Road Nos. 695, 1269, 1275, Mi. 7.51	400.00
Sinking Fund and Interest on County Road No. 695	211.68
Highway Money System in Town	2,500.00
Bridges and Miscellaneous Road Fund in Town	3,500.00
For Extraordinary Repairs of Bridges in Town	1,015.00
Town's Share Town and County Highway, 320-A	3,537.97
Town's Share to Pay Superintendent of School Supervision District No. 4	47.29
Support of Poor in Town	200.00
Town Audits	1,922.40
Dr. in Account with County	42.81
Total Levy	$ 26,383.24
Excess	.57
Total to Collect	26,383.81
Money System Rate	.004439
Village Rate	.0186
Outside Village Rate	.023039

OLEAN TOWN

Proportion of State and County Tax ..... $	20,960.44
Support of Poor at County House	361.38
Maintenance of County Road Nos. 731 & 5066, Mi. 3.76	200.00
Sinking Fund and Interest on County Road No. 731..	371.28
Highway Money System in Town	2,750.00
Bridges and Miscellaneous Road Fund in Town.....	1,700.00
For Extraordinary Repairs of Highways in Town....	2,080.00
Town's Share Town and County Highway, 320-A.....	2,362.86
Town's Share to Pay Superintendent of School Supsion, District No. 2	73.62
Town Audits	1,081.61
Dr. in Account with County	518.91
Total Levy ..... $	32,460.10
Excess	.13
Total to Collect	32,460.23
Outside Village Rate	.02246

OLEAN CITY

Proportion of State and County Tax ..... $	155,487.89
Support of Poor at County House	4,465.16
Refund Tax Olean Transfer Co.	59.39
Refund Tax for Keystone Gas Co.	717.52
Dr. in Account with County.....	1,600.65
Total Levy ..... $	162,330.61
Excess	31.39
Total to Collect	162,362.00
Rate	.011284

OTTO

Proportion of State and County Tax ..... $	8,434.98
Maintenance of County Road No. 696, Mi. 4.04	200.00
Sinking Fund and Interest on County Road No. 696..	677.70
Highway Money System in Town	2,650.00
Bridges and Miscellaneous Road Fund in Town.....	3,311.00
Town's Share Town and County Highway, 320-A.....	540.06
Town's Share to Pay Superintendent of School Supervision District No. 4	32.14

Town Audits	1,706.07
Levy	17,551.95
Cr. in Account with County	.24
Total Levy $	17,551.71
Excess	5.74
Total to Collect	17,557.45
Outside Village Rate	.027566

PERRYSBURG

Proportion of State and County Tax $	9,280.79
Support of Poor at County House	478.33
Highway Money System in Town	2,650.00
Bridges and Miscellaneous Road Fund in Town	5,350.00
Rental County Machinery	1,016.00
Town's Share to Pay Superintendent of School Supervision District No. 4	35.36
Support of Poor in Town	250.00
Certificate of Indebtedness	2,600.00
Town Audits	1,303.28
G. A. R.	50.00
District Labratory Supply Stations	17.03
Dr. in Account with County	15.66
Total Levy $	23,046.45
Excess	8.36
Total to Collect	23,054.81
Money System Rate	.005282
Village Rate	.024082
Outside Village Rate	.029364

PERSIA

Proportion of State and County Tax $	15,690.31
Maintenance of County Road No. 958, Mi. 1.52	100.00
Highway Money System in Town	2,500.00
Bridges and Miscellaneous Road Fund in Town	2,400.00
Town's Share to Pay Superintendent of School Supervision District No. 4	59.78
District Labratory Supply Stations	28.78

Dr. in Account with County	290.50
Total Levy $	21,068.37
Deficit	.98
Total to Collect	21,068.39
Money System Rate	.007903
Village Rate	0.13244
Outside Village Rate	.021147

PORTVILLE

Proportion of State and County Tax $	15,726.53
Support of Poor at County House	807.99
Maintenance of County Road No. 730, Mi. 2.84	150.00
Sinking Fund and Interest on County Road No. 730	628.68
Highway Money System in Town	3,000.00
Bridges and Miscellaneous Road Fund in Town	3,100.00
Town's Share to Pay Superintendent of School Supervision, District No. 2	55.24
Support of Poor in Town	600.00
Town Bonds	2,200.00
Town Audits	2,123.07
Contingent Fund	1,400.00
G. A. R.	50.00
Certificate of Indebtedness	1,175.99
Dr. in Account with County	106.19
Total Levy $	31,123.69
Excess	1.09
Total to Collect	31,124.75
Money System Rate	.003082
Village Rate	.01874
Outside Village Rate	.021822

RANDOLPH

Proportion of State and County Tax $	12,262.04
Support of Poor at County House	272.93
Maintenance of County Road No. 5258-A, Mi. 3.13	150.00
Highway Money System in Town	2,000.00
Bridges and Miscellaneous Road Fund in Town	6,100.00
Town's Share Town and County Highway, 320-A	3,308.88

Town's Share to Pay Superintendent of School Supervision, District No. 5	86.87
Support of Poor in Town	500.00
Rental County Machinery	660.00
Town Audits	1,507.45
G. A. R.	50.00

RED HOUSE

Proportion of State and County Tax $	5,040.28
Highway Money System in Town	1,600.00
Bridges and Miscellaneous Road Fund in Town	1,900.00
Town's Share to Pay Superintendent of School Supervision, District No. 3	23.33
Town Audits	1,033.97
Levy	9,597.58
Cr. in Account with County	28.73
Total Levy $	9,568.85
Deficit	1.36
Total to Collect	9,567.49
Outside Village Rate	.018.385

SALAMANCA TOWN

Proportion of State and County Tax $	3,343.15
Support of Poor at County House	180.09
Maintenance of County Road No. 5265, Mi. 1.59	100.00
Highway Money System in Town	681.00
Bridges and Miscellaneous Road Fund in Town	900.00
Town's Share to Pay Superintendent of School Supervision, District No. 3	15.47
Town Audits	680.10
Dr. in Account with County	59.71
Total Levy $	5,959.52
Excess	1.16
Total to Collect	5,960.68
Outside Village Rate	.019925

SALAMANCA CITY

Proportion of State and County Tax	$	60,821.04
Support of Poor at County House		2,453.45
Dr. in Account with County		122.47
Total Levy	$	63,396.96
Excess		4.80
Total to Collect		63,401.76
Rate		.011266

SOUTH VALLEY

Proportion of State and County Tax	$	2,102.26
Support of Poor at County House		259.44
Highway Money System in Town		1,250.00
Bridges and Miscellaneous Road Fund in Town		1,050.00
Town's Share to Pay Superintendent of School Supervision, District No. 5		14.90
Certificate of Indebtedness		300.00
Town Audits		644.70
Contingent Fund		200.00
Dr. in Account with County		62.12
Total Levy	$	5,883.42
Deficit		.07
Total to Collect		5,883.35
Outside Village Rate		.031067

YORKSHIRE

Proportion of State and County Tax	$	9,865.64
Highway Money System in Town		2,000.00
Bridges and Miscellaneous Road Fund in Town		750.00
For Extraordinary Repairs of Highways in Town		500.00
For Extraordinary Repairs of Bridges in Town		12,807.64
Town's Share Town and County Highway, 320-A		846.23
Town's Share to Pay Superintendent of School Supervision District No. 1		45.84
Support of Poor in Town		300.00
Town Bonds		2,170.00

Town Audits	1,262.54
Sidewalks	259.20
Certificate of Indebtedness	2,250.00
Levy	33,057.09
Cr. in Account with County	20.93
Total Levy	$ 33,036.16
Excess	.70
Total to Collect	33,036.86
Money System Rate	.039377
Village Rate	.03494
Outside Village Rate	$039377

Abstract of Town Accounts

ALLEGANY

No. of Acct.	Claimant	Nature of Claim	Claimed	Allowed
1	Ivo Walley,	Inspector of Election	$ 22.00	$ 22.00
2	Kate Hall,	Clerk of Election	8.00	8.00
3	Mabel Mally,	Clerk of Election	8.00	8.00
4	Nora Hitchcock,	Inspector and Messenger	31.00	31.00
5	Georgia H. Klice,	Inspector of Election	22.00	22.00
6	George M. Hartel,	Clerk of Election	8.00	8.00
7	Anna Cran,	Inspeceor and Messenger	22.00	22.00
8	Dorothy Forness,	Inspector of Election	14.00	14.00
9	Agnes Bockmier,	Inspector of Election	8.00	8.00
10	Alice Cassidy,	Inspector of Election	22.00	22.00
11	Barla Gallet,	Clerk of Election	8.00	8.00
12	Mary Gallet,	Inspector of Election	22.00	22.00
13	May Wright,	Inspector of Election	8.00	8.00
14	Ellen J. Wright,	Inspector of Election and Clerk	22.00	22.00
15	Merton C. Keper,	Inspector of Election	8.00	8.00
16	Margaret C. Zister,	Inspector of Election	22.00	22.00
17	Laura C. Phillip,	Inspector of Election	22.00	22.00
18	Morris L. Russell,	Inspector and Messenger	17.00	17.00
19	W. C .Overton,	Insp.,Poll Clerk and Rent	28.00	28.00
20	W. C. Overton,	Police Justice	37.10	37.10
21	Allegany Citizen,	Printing	53.25	53.25
22	Joseph F. Krampf,	Overseer of Poor Services	117.00	117.00
23	Joseph F. Krampf,	Registrator Vital Statistics	45.55	45.55
24	Fred Phillip,	Custodian of Machines	26.00	26.00
25	Charles E. Houghtailing,	Supplies	16.90	16.90
26	Wm. C. Overton,	Member Town Board	8.00	8.00

27	Abram & Sons, Insurance	7.79	7.79
28	Daniel B. Forbush & Co., Putting Stage in Town Hall	151.47	151.47
29	A. C. Edwards, Work at Town Hall	16.65	16.65
30	Howard Cash, Repairing Window, Putty	5.40	5.40
31	Olean Electric Light Co., Supplies	10.80	10.80
32	W. N. Hall, Tile, Window Light, Lumber	77.84	77.84
33	Edwin C. Green, Assisting Putting up and Taking Down Machines	3.00	3.00
34	Wm. H. Grimes, Disbursing Highway Funds	150.00	150.00
35	E. F. Smith, Work at Town Hall, Supplies	17.24	17.24
36	B. L. Horton, Work at Town Hall	9.50	9.50
37	C. E. Smith, Work at Town Hall	9.10	9.10
38	S. J. Hicks, Health Officer Service	242.93	242.93
39	S. M. Whitlock, Member Town Board	30.70	30.70
40	Chris L. Norton, Town Clerk Services	74.57	74.57

ASHFORD

No. of Acct.	Claimant Nature of Claim	Claimed	Allowed
1	L. L. Oyer, 17 days board meeting	$ 68.00	$ 68.00
2	L. L. Oyer, Office Expenses	65.93	65.93
3	L. L. Oyer, Disbursement School & Highway Money	484.74	484.74
4	Henry Ahrens, 33 Days Assessor	132.00	115.50
5	C. E. Demmons, 33 Days Assessor	132.00	115.50
6	Roy B. Babcock, 33 Days Assessor	132.00	115.50
7	Dr. E. L. Fish, Health Officer	159.90	159.90
8	Lowell Emerson, 10 days on Board	40.00	40.00
9	W. H. Proctor, Services on Board and Hall Rent	71.00	71.00
10	J. E. Hanson, 10 Days Services on Board	32.00	32.00
11	Eugene Elderkin, Services on Board	46.85	46.85
12	William Rupp, Local Registrar	41.00	41.00
13	Chas. E. Houghtaling, Record Cards	2.50	2.50
14	J. B. Lyon Co., Health Record Book	5.00	5.00
15	C. P. Rowland, Town Clerk	163.25	163.25
16	Edwin Hopkins, School Director	11.00	10.00
17	O. Aldrow, Truant Officer	6.00	6.00
18	Ada Ploger, Sect'y Grange, for Use of Hall	25.00	25.00
19	Chas. Graham, Poll Clerk	10.00	10.00
20	Elmer Rice, Poll Clerk and Inspector	15.00	15.00

21	C. L. Hughey, Poll Clerk	15.00	10.00
22	Chas. H. Ploger, Poll Clerk	15.00	10.00
23	Cortland Hughey, Inspector and Messeng.er	49.38	41.38
24	Andrew Smith, Inspector and Messenger	47.60	40.60
25	Elon Zetwick, Inspeceor	30.00	25.00
26	Floyd C. Scott, Inspector	30.00	25.00
27	A. H. Murphy, Inspector	30.00	25.00
28	J. S. Maloney, Inspector and for Postage	26.00	26.00
29.	Chas. N. Smith, Inspector	30.00	25.00
30	Peter Simmons, Inspector	20.00	20.00

CARROLLTON

No. of Acct.	Claimant	Nature of Claim	Claimed	Allowed
1	John Cogswell, Assessor		$ 150.00	$ 150.00
2	John Paton, Jr., Assessor		145.00	145.00
3	J. M. Arrowsmith, Assessor		145.00	145.00
4	Henry W. Sowles, Truant Officer		26.44	26.44
5	Henry W. Sowles Truant Officer		4.60	4.60
6	Thomas Lycett, Justice, Telephone, Postage		5.15	5.15
7	H. H. Schoonmaker, Trustee, Rent of School H. Election		20.00	20.00
8	Thomas Lycett, Inspector		15.00	15.00
9	Thomas Lycett, Justice of the Peace		36.00	36.00
10	W. C. Hollenderr, Justice of the Peace		33.04	33.04
11	W. A. Ryan, Justice of the Peace		13.50	13.50
12	W. J. Ruble, Justice of the Peace		32.00	32.00
13	J. E. Garin, Supervisor		143.12	143.12
14	W. J. Ruble, Town Clerk		56.78	56.78
15	Charles Peters, Constable		46.00	46.00
16	J. E. Garin, Treas., Rent of Hall, Election		10.00	10.00
17	John Paton, Jr., Setting up Booths, Election		10.00	10.00
18	David R. Miller, Inspector		15.00	15.00
19	James Lycett, Ballot Clerk and Inspector		15.00	15.00
20	W. J. Ruble, Registrar Dist. 421, Health		28.25	28.25
21	Otto Ehrhart, Ballot Clerk		5.00	5.00
22	Harry Schoonmaker, Inspector		5.00	5.00
23	James Murray, Inspector		34.55	34.55
24	John Compton, Inspector		5.00	5.00
25	Leo Ryan, Inspector		15.00	15.00
26	Harry Pierce, Inspector		20.00	20.00

27	F. M. Lane, Inspector	25.00	25.00
28	Vera G. Hale, Clerk	10.00	10.00
29	Henry Paton, Inspector	39.53	39.53
30	W. A. Ryan, Inspector	10.00	10.00
31	M. D. McCarthy, Clerk	10.00	10.00
32	Dorn Talbert, Clerk	5.00	5.00
33	J. Fitzgerald, Inspector	5.00	5.00
34	P. D. Frank, Side Walk Acct.	4.00	4.00
35	Williamson Law Book Co., Two Dockets	13.18	13.18
36	H. C. Bemis, Lumber	224.00	224.00
37	H. C. Bemis, Lumber	162.52	162.52
38	A. Miller & Son, Lumber	224.00	224.00

COLDSPRING

No. of Acct.	Claimant	Nature of Claim	Claimed	Allowed
1	W. H. Glover, Deputy Sheriff		$ 3.00	$ 3.00
2	F. S. Eddy, Assessor		64.00	64.00
3	Cornell Study Club, Decoration		21.00	21.00
4	E. S. May, School Director		6.80	6.80
5	Edgar Jones, Ex-Inspector		18.00	18.00
6	M. C. Hawley, Vital Statistics		1.00	1.00
7	Cleve Keith, Ballot Clerk		8.00	8.00
8	H. D. Snover, Health Officer		74.80	74.80
9	H. D. Snover, Board of Health		17.00	17.00
10	M. D. Johnson, Printing		7.00	7.00
11	Walter C. Stevens, Inspector		8.00	8.00
12	Anthony Covert, School Director		5.60	5.60
13	F. W. Gates, Ex-Inspector		18.00	18.00
14	Lucene Darling, Inspector		8.00	8.00
15	N. E. May, Inspector		39.80	39.80
16	G. E. Heiming, Inspector		20.00	20.00
17	E. E. Bogart, Ex-Inspector		14.00	14.00
18	Toey Harris, Ballot Clerk		8.00	8.00
19	Addison Jones, Assessor		53.76	53.76
20	E. T. Jaquay, Vital Statistics		31.00	31.00
21	E. E. Bogart, Justice		3.50	3.50
22	J. A. Covert, Justice		12.00	12.00
23	Harry Chamberlain, Justice		8.00	8.00
24	E. E. Bogart, Justice		12.00	12.00
25	H. C. Peaslee, Justice		12.00	12.00

26	P. A. Lyon, Insurance	2.30	2.30
27	P. A. Lyon, Supervisor	50.43	50.43
28	E. T. Jaquay, Town Clerk	38.48	38.48
29	T. P. Butler, Overseer Poor	10.00	10.00
30	Walter Waite, Assessor	56.00	56.00
31	Lyle Gate, Poll Clerk	8.00	8.00

CONEWANGO

No. of Acct.	Claimant Nature of Claim	Claimed	Allowed
1	Frank Howard, Inspector	$ 34.00	$ 34.00
2	L. L. Limbocker, Inspector and Hall Rent	59.00	59.00
3	Clarence Pool, Inspector	26.00	26.00
4	Claud Darling, Inspector	26.65	26.65
5	Roxie L. Merrill, Inspector	34.00	34.00
6	Minnie E. Glover, Inspector	26.64	26.64
7	George D. Gardner, Inspector	34.00	34.00
8	Carey Jenks, Inspector	30.50	26.00
9	Donald Archer, Poll Clerk	8.00	8.00
10	Geo. G. Myers, Poll Clerk	8.00	8.00
11	Leo E. Covert, Poll Clerk	8.00	8.00
12	Ellice Welch, Poll Clerk	8.00	8.00
13	Hanley Waterpan, Assessor	84.00	84.00
14	Clair Tuttle, Assessor	84.00	84.00
15	Charles Bigelow, Assessor	84.00	84.00
16	Andrew Kessler, School Director	8.50	8.50
17	L. L. Henderson, School Director	8.50	8.50
18	Dr. M. C. Hawley, Health Physician	114.92	114.92
19	Mrs. Clarence Grover, Board Labor	8.00	8.00
20	Frank L. Pritchard, Town Clerk	82.84	82.84
21	W. H. Milks, Justice Peace	61.45	61.45
22	E. A. Kessler, Justice Peace	28.00	28.00
23	H. H. Bushnell, Justice Peace	16.00	16.00
24	Clifford Milks, Auto Service	12.60	12.60
25	F. C. Adams & Co.,Memorial	4.80	4.80
26	L. H. Myers, Super., Services and Com	146.67	146.67
27	C. R. Hall, Hall Rent	30.00	30.00
28	Hannah Furgeson, Memorial	28.00	28.00

DAYTON

No. of Acct.	Claimant	Nature of Claim	Claimed	Allowed
1	F. S. Peek,	Supervisor	$ 21.89	$ 21.89
2	F. T. Bush,	Retiring Supervisor	462.66	462.66
3	L. Raulett,	Town Clerk	91.81	91.81
4	W. J. Smith,	Justice	24.00	24.00
5	A. C. White,	Justice	43.24	43.24
6	J. F. Casten,	Justice	28.00	28.00
7	Frank Ernst,	Justice	28.00	28.00
8	August Nelson,	Assessor	148.00	119.00
9	J. J. Nyhart,	Assessor	142.28	114.28
10	H. J. Ingersoll,	Assessor	132.00	106.00
11	H. M. Hooker,	Overseer of Poor	44.00	44.00
12	W. W. Jones,	Health Officer	129.60	129.60
13	H. J. Ingersoll,	Inspector of Election, 2nd Dist	42.70	42.70
14	C. E. Hoyler,	Inspector of Election, 2nd District	28.00	28.00
15	Alice McDonald,	Inspector of Election, 2nd Dist.	28.00	28.00
16	Lillie C. Mather,	Inspector of Election, 2nd Dist.	28.00	28.00
17	N. W. Burkholder,	Ballot Clerk, 2nd Dist.	8.00	8.00
18	Jessie Perry,	Ballot Clerk, 2nd Dist.	8.00	8.00
19	Jas. Bixby,	Inspector Election, 1st Dist.	32.88	32.88
20	B. L. English,	Inspector Election, 1st Dist.	28.00	28.00
21	Porm Zanger,	Inspector Election, 1st Dist.	28.00	28.00
22	Lottie Buce,	Inspector Election, 1st Dist.	20.00	20.00
23	Chas Holtz,	Inspector Election, 1st Dist.	8.00	8.00
24	Dora Ernst,	Ballot Clerk, Election 1st Dist.	8.00	8.00
25	Albert Griger,	Ballot Clerk, 1st Dist.	8.00	8.00
26	V. A. Toby,	Hall Rent, 1st Dist.	37.50	37.50
27	N. L. Rowe,	Hall Rent, 2nd Dist.	37.50	37.50
28	H. J. Ingersoll,	Insurance	94.40	94.40
29	H. J. Ingersoll,	Insurance on Truck	32.00	32.00
30	Jas. Bixby,	Attorney	24.00	24.00

EAST OTTO

No. of Acct.	Claimant	Nature of Claim	Claimed	Allowed
1	C. H. Edmunds,	Highway Superintendent	$ 17.50	
2	Theodore Jaster,	Board Meetings	16.00	
3	John Light,	On Erroneous Assessment	23.71	

4	Julius Kickbush, Foreman on Town-County Road	126.00	-
5	M. D. Scott, Board Meetings	12.00	
6	C. B. Sikes, Lumber for Tool House	101.88	
7	W. W. Colvin, Labor on Tool House	38.40	— 335.49
8	Shepard Harvey, Overseer	24.30	24.30
9	M. L. Ellsworth, Foreman County-Town Road	161.89	161.89
10	W. H. Myers, Inspector	30.96	30.96
11	W. H. Myers, Paint, Etc.	64.95	64.95
12	E. S. Myer, Inspeceor	8.00	8.00
14	Carl Burns, Inspeceor	31.50	33.00
15	C. H. Edmunds, Board Meetings	24.00	24.00
16	John L. Sikes, Custodian	22:00	22.00
17	R. R. Jewett, Registrar	38.00	38.00
18	G. A. Beach, Justice of Peace	8.60	8.60
19	C. H. Rush, Attendance Officer	14.74	14.74
20	G. A. Beach, Board Meetings	36.00	36.00
21	Rhea Gallow, Board Meetings. Etc.	48.78	48.78
22	J. D. Laing, Poor Account	126.94	126.94
23	Geo. B. Rush, Detour	20.00	20.00
24	C. H. Mason, Board Meetings, Etc.	171.73	171.73
25	John Hemele, Poor Account, Etc.	48.14	48.14
26	C. H. Mason, Sealer & Com.	225.76	225.76
27	N. J. Bailey, Assessor	80.00	80.00
28	C. F. Colvin, Assessor	80.00	80.00
29	Chas. Tarbox, Painting, Etc.	17.60	17.60
30	V. D. Gaylord, Inspector	13.00	13.00
31	E. D. Williams, Health Officer	108.85	108.85
32	L. A. Lincoln, Board Meetings	36.00	36.00
33	L. H. Utley, School Director	15.30	15.30
34	Clark Barnes, School Director	15.30	15.30
35	Lynn Hubbard, Blacksmith	26.40	26.40
36	Edward C. Ploger, Detour	10.00	10.00
37	John Pierce, Inspector	25.00	25.00
38	L. V. Sikes, Water Trough 2 Years	6.00	6.00
39	Wm. Bonsteel, Inspector	33.00	33.00
40	Albert J. Pratt, Board Meetings	8.00	8.00
41	L. F. Wehns, Assessor	80.00	80.00
42	Walter Scott, Trip to Buffalo, Poor Acct.	15.00	15.00
43	M. D. Scott, Town Supt. of Highways	700.00	700.00
44	Town's Share of County-Town Road to Nov. 1, 1921	1829.84	1829.84
45	John Laing, Hardware	286.66	286.00

ELKO

No. of Acct.	Claimant	Nature of Claim	Claimed	Allowed
1	C. H. Morrison,	Town Hall Rent	$ 15.00	$ 15.00
2	Harry Carnahan,	Election Board	35.36	35.36
3	Milo Young,	Assessor	24.00	22.00
4	William Flagg,	Assessor	28.00	26.00
5	Joseph Powers,	Assessor	24.00	22.00
6	Ercell Foskett,	Town Clerk	71.01	71.01
7	Boyd Young,	Poll Clerk	8.00	8.00
8	Victor Brown,	Election Board	18.00	18.00
9	Josephine Holt,	Poll Clerk	8.00	8.00
10	Harry Colburn,	Town Board	18.24	18.24
11	H. D. Snover,	Health Officer	39.00	39.00
12	J. M. Holt & Co.,	Supplies	2.67	2.67
13	Bertha Watters,	Election Board	8.00	8.00
14	C. H. Morrison,	School Com. Expenses	5.60	5.60
15	M. W. Carnahan,	School Com. Expenses	11.20	11.20
16	Mrs. A. A. Chandler,	Excess Taxes	8.00	8.00
17	Jay Hotchkiss,	Election Board	29.68	29.68
18	M. W. Carnahan,	Town Board	48.80	48.80
19	Ercell Foskett,	Vital Statistics	26.50	26.50
20	F. E. Morrison,	Supv. Services	78.56	78.56
21	F. E. Morrison,	Disbursements	50.00	50.00
22	Irene Waters,	Election Board	4.00	4.00
23	Ernest Bartholomew,	Town Board	28.00	28.00
24	C. H. Morrison,	Town Board	51.84	51.84
25	Ida Brown,	Poor Master	4.00	4.00
26	Lee Morrison,	Town Board	42.08	42.08
27	Harry Colburn,	Supt. Highway	152.50	152.50
28	Maria Carnahan,	Truant Officer	15.00	15.00
29	Peoples State Bank,	Certf. of Indebtedness	615.00	615.00
30	Paul Cain,	Election Board	14.00	14.00
31	O. A. Cain,	Board	6.00	6.00
32	John Durning,	Election Board	4.00	4.00

ELLICOTTVILLE

No. of Acct.	Claimant	Nature of Claim	Claimed	Allowed
1	A. E. Ames, Supervisor		$ 301.81	
2	L. W. Bartholomew, Town Clerk		76.00	
3	Frank Orance, Town Superintendent		935.00	
4	Arthur Putnam, Overseer of Poor		100.00	
5	Geo. Dietter, Justice of Peace		76.00	
6	M. Fitzpatrick, Justice of Peace		76.00	
7	W. E. Hawkins, Justice of Peace		76.00	
8	H. E. Boles, Justice of Peace		76.00	
9	Daniel Friel, Assessor		112.50	
10	G. M. Pettit, Assessor		127.50	
11	Frank Langhans, Assessor		112.50	
12	C. A. Churchill, Inspector of Election		34.00	
13	Walter Simms, Services on Election Board		12.50	
14	H. J. Dunkleman, Services on Election Board		44.10	
15	A. L. Nichols, Services on Election Board		44.10	
16	Clarence Slating, Services on Election Board		12.50	
17	C. A. Demming, Services on Election Board		41.60	
18	N. T. Olin, Services on Election Board		37.50	
19	Maurice J. Cotter, Services on Election Board		28.50	
20	E. H. McElroy, Services on Election Board		40.60	
21	Clayton Hughey, Services on Election Board		23.00	
22	Guy French, Services on Election Board		11.00	
23	J. A. Hammond, Services on Election Board		11.00	
24	Wm. C. Litchfield, Services on Election Board		11.00	

FARMERSVILLE

No. of Acct.	Claimant	Nature of Claim	Claimed	Allowed
1	Jay A. Bonsteel, Supervisor		$ 95.51	$ 95.51
2	Clifford L. Hughes, Highway Supt.		60.00	60.00
3	Walter N. Slocum, Expense Acct.		44.15	44.15
4	Ralph S. Hall, Justice Work		24.35	24.35
5	Walter N. Slocum, Highway Supt.		672.50	672.50
6	James Dornan, Justice		64.00	64.00
7	C. F. Agett, Town Clerk		76.88	76.88
8	R. L. Christie, Justice		70.25	70.25

9	Ralph S. Hall, Truant Officer	16.20	16.20
10	Ralph S. Hall, Justice	64.20	64.20
11	Ralph S. Hall, Guard on Election Day	10.00	10.00
12	Howard A. Strong, Inspector	25.00	25.00
13	Ira K. Brown, Ballot Clerk	10.00	10.00
14	Willard Young, Election Watcher	10.00	10.00
15	Millard R. Wilder, Inspector	25.40	25.40
16	Leon E. Wright, Poll Clerk	20.00	20.00
17	R. J. Stebbins, Inspeceor and Messenger	42.78	42.78
18	Forest C. Lewis, Inspector	25.00	25.00
19	B. F. Goerss, Assessor	50.00	50.00
20	Fred Pixley, Assessor	50.00	50.00
21	John S. Williams, Assessor	62.00	62.00
22	F. C. Ballard, Health Officer	22.85	22.85
23	Mary Smith, M. E. Smith's Meetings, Etc.	60.96	60.96
24	J. A. Bonsteel, Supervisor	64.50	64.50
25	C. F. Agett, Local Registrar	35.75	35.75
26	H. K. Hardy, Physician	5.00	5.00
27	H. K. Hardy, Medical Services	36.00	36.00
28	Hal. W. Hammond, Physician	1.25	1.25
29	F. C. Ballard, Health Officer	99.70	99.70
30	G. H. Agett, Overseer of Poor	15.05	15.05
31	F. C. Ballard, Physician	3.25	3.25
32	T. H. Jones, School Director	5.00	5.00
33	Jay A. Bonsteel,, Salary Pursuant Sec. 110	100.00	100.00
34	C. F. Agett, Salary Pursuant Sec. 110	30.00	30.00

FREEDOM

No. of Acct.	Claimant	Nature of Claim	Claimed	Allowed
1	Hazard Rhodes Co.		$ 14.20	$ 14.20
2	J. J. Davis, Use of Meadow as Highway, 70 da.		12.00	12.00
3	J. E. Thompson, Printing Order Blanks		6.50	6.50
4	Chas Newman, Inspector of Elections		14.00	14.00
5	Vern Brown, J. P., Board Meeting		4.00	4.00
6	B. C. Beach, J. P. Board Meeting		4.00	4.00
7	A. E. Austin, J. P., Board Meeting		8.00	8.00
8	H. Bonsteel, T. C., Board Meeting		8.00	8.00
9	E. J. Cheney, Supv., Board Meeting, Etc.		27.00	27.00
10	John Waterman, J. P., Board Meeting		4.00	4.00
11	H. F. Cheney, Inspector of Election		5.00	5.00

12	A. A. Brush, agent, Premium Comp. Insurance	158.26	158.26
13	E. W. Merrill, Transfers for Assessors	6.00	6.00
14	B. C. Beach, Justice	6.00	6.00
15	J. H. Wilson, agent, Prem Comp. Insurance....	66.33	66.33
16	Hazard-Rhodes Co., Prem. supv., School and Town Bonds	21.00	21.00
17	Town of Arcade, Half Damage Claim	50.00	50.00
18	E. J. Cheney, Supervisor	198.94	198.94
19	H. Bonsteel, Town Clerk	77.00	77.00
20	H. Bonsteel Town Clerk	42.96	42.96
21	H. Bonsteel, Registrar, Dist. 461	34.25	34.25
22	John Waterman, Justice	28.00	28.00
23	Arthur E. Austin, Justice	32.00	32.00
24	B. C. Beach, Justice	32.00	32.00
25	Vern Brown, Justice	24.00	24.00
26	Geo. H. Scott, Assessor	59.00	59.00
27	Bernis Jaquish, Assessor	59.00	59.00
28	E. J. Bagney, Assessor	75.00	75.00
29	A. L. Leyse, Health Officer	105.95	105.95
30	E. C. Hurlburt, Inspector of Election	39.00	39.00
31	Arthur Cheney, Inspector of Election	25.98	25.98
32	Ruben Strong, Inspector of Election	30.00	30.00
33	F. H. Joslyn, Inspector of Election	39.00	39.00
34	Ruth Lamb, Poll Clerk	10.00	10.00
35	Elnor Austin, Poll Clerk	10.00	10.00
36	Myrtle Walradt, Ballot Clerk	10.00	10.00
37	Ruth Pugh, Ballot Clerk	10.00	10.00
38	Burton Strong, School Director	6.30	6.30
39	Lillian Veil, Hall Rent	45.00	45.00

FRANKLINVILLE

No. of Acct.	Claimant	Nature of Claim	Claimed	Allowed
1	Grace A. Swan, Inspector of Election	$	41.00	$ 41.00
2	M. J. Campbell, Inspector of Election		5.00	5.00
3	Alex McCall, Inspector of Election		39.00	39.00
4	Geo. J. Domes, Inspector Election		8.00	8.00
5	Ruth Salisbury, Inspector Election		17.00	17.00
6	Daisy Hammond, Inspector Election		8.00	8.00
7	Carrie R. Simons, Inspector Election		33.00	33.00
8	Lola Brondart, Inspector Election		33.00	33.00

9	E. B. Phillips, Inspector Election and Messinger	41.00	41.00
10	Alex Dunn, Inspector Election	16.00	16.00
11	H. S. Crosman, Inspector Election	16.00	16.00
12	J. K. Button, Inspector Election	33.00	33.00
13	D. J. Sill, Inspector Election and Messenger	55.40	55.40
14	C. R. Hitchcock, Inspector Election	17.00	17.00
15	Frank L. Stone, Inspector Election & Messinger	32.40	32.40
16	A. E. Southwick, Assessor	130.00	130.00
17	John R. Maxwell, Assessor	130.00	130.00
18	Wm. Blowers, Assessor	140.00	140.00
19	F. L. Stone, Voting Mach. Custodian	43.00	43.00
20	G. C. Ames, Mileage & Exp. & 1 Day to Buffalo	11.36	11.36
21	J. H. Crain, School Director	2.00	2.00
22	Frank L. Stone, School Director	14.00	14.00
23	Jennie A. Hogg, Poll Clerk	8.00	8.00
24	Ernest Stearns, Poll Clerk	8.00	8.00
25	M. S. Graves, Poll Clerk	8.00	8.00
26	Will H. Ferris, Poll Clerk	8.00	8.00
27	Elizabeth A. Ward, Poll Clerk	8.00	8.00
28	John Beebe, Constable	50.81	50.81
29	H. R. Curtis, Legal Services	17.00	17.00
30	D. A. Kinyon, Overseer Poor	137.05	137.05
31	Alita M. Bacon, Writing Bridge Bonds	3.00	3.00
32	F. O. Waterman, Hall Rent and Janitor Fees	44.00	44.00
33	J. W. Corthell, Truant Officer	20.00	20.00
34	James S. Pierce, Legal Services	5.00	5.00
35	Gordon L. King, Printing	18.00	18.00
36	Alex McCall, Hall Rent Fire Hall	24.00	24.00
37	Lewis B. Howard, Janitor	9.00	9.00
38	G. L. King, Printing Ballots	1.50	1.50
39	F. H. Bacon, Vital Statistics	32.25	32.25
40	Chas. Kelley, Health Officer	110.00	110.00
41	Dr. L. E. Reiman, Medical Examiner	5.00	5.00
42	H. W. Hammond, Vital Statistics	1.50	1.50
43	Clarence King, Medical Services	7.50	7.50
44	Fred H. Bacon, Town Clerk Exp. & Supplies	243.90	243.90
45	L. M. Searl, Supervisor	462.43	462.43
46	Guy C. Ames, Town Board	98.00	98.00
47	Geo. N. James, Town Board	86.00	86.00
48	M. E. Grove, Town Board	70.00	70.00
49	L. M. Searl, Trip to Canadea	4.00	4.00
50	L. M. Searl, Expenses as Supervisor	48.06	48.06
51	Guy C. Ames, Justice of the Peace	18.25	18.25

52	Clara Paynter, Inspector Election	41.00	41.00
53	L. J. Freis, Setting up Voting Booths	2.00	2.00
54	L. B. Howard, Janitor	1.50	1.50
55	M. E. Grove, Inspector Election	8.00	8.00

GREAT VALLEY

No. of Acct.	Claimant Nature of Claim	Claimed	Allowed
1	Harold Berry, Poll Clerk	$ 12.00	$ 12.00
2	J. E. Chase & Son, Rent	5.00	5.00
3	Hester Blum, Watcher	12.00	12.00
4	Mae Birmingham, Inspector	21.50	21.50
5	James Birmingham, Inspector	30.00	30.00
6	Frank Folts, Rent and Inspector	78.16	78.16
7	James Hogan, Inspector	24.00	24.00
8	J. M. Happell, Health Officer	183.00	183.00
9	F. J. Chamberlain, Inspector	32.66	32.66
10	H. L. Sibley, School Director & Attendance Officer	32.14	32.14
11	Geo. L. Moffat, Inspector	36.15	36.15
12	E. G. Senear, School Director	11.00	11.00
13	Effie Tanner, Town Clerk Expense	12.10	12.10
14	F. J. Chamberlain, Assessor	72.00	72.00
15	Irving Flint, Work in Cemetery	8.00	6.00
18	Walter Rowan, Work in Cemetery	6.00	6.00
19	Vedder Kane, Overseer of Poor	53.25	53.25
20	Wm. Adams, Assessor	75.00	75.00
21	S. A. Martindale, Supervisor	334.59	334.59
22	F. J. Chamberlain, Justice of Peace	8.00	8.00
23	Thos. Holloran, Assessor	88.00	88.00
24	Wm. S. Morton, Justice of Peace	4.00	4.00
25	Thos. Lounsbury, Work in Cemetery	6.00	6.00
26	Effie Tanner, Town Clerk	112.26	112.26
27	F. J. Chamberlain, Justice of Peace	217.65	217.65
28	A. C. Marvin, Attendance Officer	38.54	38.54
29	Thos. Healy, Expense of Horse	198.00	198.00
30	Thos. Healy, Highway Supt.	689.50	689.50
31	Williamson Law Blank Co., Blanks	6.59	6.59
32	James McAndrew, Inspector	56.00	50.80
33	H. T. Clancy, Poll Clerk	13.00	13.00
34	N. D. Walrath, Inspector	64.00	64.00
35	M. E. Rust, Justice of Peace	31.75	31.75

36	I. S. Rickards, Auditor	4.00	4.00
37	Otis Rhodes, Auditor	4.00	4.00

HINSDALE

No. of Acct.	Claimant	Nature of Claim	Claimed	Allowed
1	P. S. Crone, Inspector		$ 24.00	$ 20.00
2	Mary J. Crone, Ballot Clerk		10.00	10.00
3	Henry Burton, General Clerk		10.00	10.00
4	W. H. Ransbury, Inspector		30.00	30.00
5	W. E. Wing, Ballot Clerk		10.00	10.00
6	J. G. Brown, Inspeceor		47.66	46.10
7	H. A. Crosby, General Clerk		10.00	10.00
8	E. E. Burlingame, Justice		4.10	4.10
9	Joe Maynard, Constable		11.00	11.00
10	Frances M. Miller, Health Officer		166.00	164.00
11	W. L. Guile, Damages		50.00	50.00
12	Charles Dixon, Damages		15.00	15.00
13	E. E. Burlingame, Inspector		30.00	30.00
14	W. H. Lincoln, Registrar		38.00	38.00
15	W. E. Gould, Justice		15.90	15.90
16	Levi Swarts, Labor and Supplies		4.90	4.90
17	Dr. J. Laughlin, Operations		150.00	150.00
18	M. A. Gile, Truant Officer		15.00	15.00
19	Fidelity Insurance Co., Compensation Ins.		159.78	159.78
20	W. E. Gould, Surveyer		12.50	12.50
21	E. E. Vanslyke, Damages		10.00	10.00
22	D. T. Maxwell, Assessor		104.00	104.00
23	H. G. Hogan, Trustee, Hall Rent		50.00	50.00
24	Dr. J. C. Young, Reports of Deaths and Births		3.74	3.74
25	W. E. Gould, Justice		3.30	3.30
26	G. A. Farwell, Citizen Health Officer		3.45	3.45
27	Geo. Button, Overseer of Poor		10.00	10.00
28	M. A. Gile, Justice		40.00	40.00
29	W. H. Lincoln, Town Clerk		187.37	187.37
30	Wm. R. Perkins, Justice		52.00	52.00
31	W. E. Gould, Justice		44.00	44.00
32	E. E. Burlingame, Justice		48.00	48.00
33	W. H. Lincoln, Clerks Salary		30.00	30.00
34	H. G. Hogan, Supervisor		249.29	249.29
35	H. G. Hogue, Supervisor		81.00	81.00

36	John Kratts, Constable	2.25	2.25
	G. A. R. Fund	40.00	40.00
	County Road Fund	1400.00	1400.31

HUMPHREY

No. of Acct.	Claimant Nature of Claim	Claimed	Allowed
1	Wm. H. Reed, Supt. of Highways	$ 168.00	$ 168.00
2	E. J. Chapman, Assessor	42.00	42.00
3	Frank Haggerty, Justice	16.00	16.00
4	F. D. Chamberlain, Hall Rent	25.00	25.00
5	B. M. Healy, Justice	24.00	24.00
6	J. S. Jamerson, Inspector	49.25	49.25
7	Harry Feneran, Ballot Clerk	8.00	8.00
8	E. B. Fay, Assessor	42.00	42.00
9	Dean S. Snyder, Inspector	29.00	29.00
10	John H. Youngs, Insurance	50.00	50.00
11	Forest Chamberlain, Polls Officer	8.00	8.00
12	Forest Fellows, Poll Clerk	8.00	8.00
13	P. C. Wiley, Inspector	29.00	29.00
14	Isaac Cleveland, Ballot Clerk	8.00	8.00
15	J. M. Berry, Inspector	29.00	29.00
16	Mattie Hollister, Poll Clerk	8.00	8.00
17	G. W. Chamberlain, Justice and Registrar	50.75	50.75
18	H. C. Butler, Justice	24.00	24.00
19	James Devine, Disbursements	100.00	100.00
20	D. V. Healy, Assessor	39.00	39.00
21	M. C. Hinman, Former Supt. of Highways	154.00	154.00
22	James Devine, Services on Town Board	20.00	20.00
23	F. A. Cleveland, Services as Road Foreman	405.00	405.00
24	E. A. Wakefield, Services and Expenses as Town Clerk	76.00	76.00
25	A. W. Smallman, Health Physician	62.25	53.10
26	Eugene Bentley, Services as Road Foreman	100.00	100.00
27	B. L. Andrews, Hospital Bill for Jno Fier	70.00	70.00

ISCHUA

No. of Acct.	Claimant Nature of Claim	Claimed	Allowed
1	F. O. Brown, Board Meetings	$ 28.00	$ 28.00
2	T. C. Moore, Board Meetings	28.00	28.00

3	F. B. Nix, Board Meetings	28.00	28.00
4	A. S. Lockwood, Board Meetings	28.00	28.00
5	A. D. Moon, Telephone Bill	3.90	3.90
6	Cora B. Moon, Ballot Clerk	7.00	7.00
7	H. T. Chesbro, Inspector	23.00	23.00
8	Edna Mallory, Inspector	23.00	23.00
9	Joseph R. Shipman, Ballot Clerk	7.00	7.00
10	E. B. Ford, Damages Rightaway	25.00	25.00
11	A. J. Babcock, Assessor	80.60	80.60
12	E. B. Farwell, Assessor	80.00	80.00
13	W. W. Kenfield, Assessor	80.00	80.00
14	Ruth Chamberlain, Inspector	7.00	7.00
15	W. P. Guild, Inspector and Messinger	41.00	41.00
16	H. W. Hammond, Health Officer	81.00	81.00
17	Geo. H. Nix, Board Meetings and Co. Work	89.19	89.19
18	J. O. Smith, Damages to Car	75.00	25.00
19	O. A. Trowbridge, Town Clerk	109.30	109.30
20	Geo. H. Nix, Salary and Disbursing Money	170.98	170.98
21	Geo. H. Nix, Hall Rent	30.00	30.00
22	Dr. J. C. Young, Vital Statistics	.52	.52
23	Leslie Nix, Truant Offiver	39.35	39.35
24	Chris N. Burt, Inspector	16.00	16.00
25	A. D. Moon, School Director	7.00	7.00
26	Dr. Clarence King, Vital Statistics	4.00	4.00
27	E. N. Williams, Damages, Horse	35.00	35.00

LEON

No. of Acct.	Claimant	Nature of Claim	Claimed	Allowed
1	C. L. Greeley, Town Supt.		$ 54.75	$ 54.75
2	C. L. Greeley, Ballot Clerk		10.00	10.00
3	B. E. Kelley, Inspector		10.00	10.00
4	C.C. Barlow, Inspector		15.00	15.00
5	Clyde B. Greeley, Inspector		32.86	32.86
6	James B. Rich, Inspector		20.00	20.00
7	W. A. Harmon, Poll Clerk		5.00	5.00
8	E. S. Ackler, Auditor		6.00	6.00
9	C. R. Rhoades, Auditor		6.00	6.00
10	C. C. Barlow, Auditor		6.00	6.00
11	C. D. Kelley, Overseer Poor		26.00	26.00
12	C. D. Kelley, Overseer Poor		30.50	30.50

13	George Watson, Justice of Peace	20.00	20.00
14	Wm. Garvey, Justice of Peace	28.00	28.00
15	Fayette Huntington, Assessor	76.00	76.00
16	E. L. Damon, Assessor	76.00	76.00
17	F. B. Clark, Assessor	76.00	76.00
18	M. C. Lampson, Constable	15.80	15.80
19	P. C. Petersen, Blacksmith Services	71.28	71.28
20	A. J. Remington, Health Officer	90.00	90.00
21	W. A. Harmon, Labor Services	2.80	2.80
22	Chas. W. Mosher, Supervisor	4.00	4.00
23	Chas. W. Mosher, Supervisor	28.00	28.00
24	Harry A. Babcock, Supt of County Road	4.65	4.65
25	Harry A. Babcock, Supt. of County Road	100.00	100.00
26	Harry A. Babcock, Supt. of County Road	138.00	138.00
27	Percy H. Curtiss, Janitor	25.00	25.00
28	P. H. Curtiss, School Director	12.80	12.80
29	P. H. Curtiss, Labor and Lumber	5.40	5.40
30	Hester B. Curtiss, Register of Vital Statistics	31.50	31.50
31	Hester B. Curtiss, Tus. & Other Compensation	26.78	26.78
32	Hester B. Curtiss, Per. Diem Compensation	32.00	32.00
33	Hester B. Curtiss, Election Services	23.95	23.95
34	Hester B. Curtiss, Clerk Services	5.00	5.00
35	Ralph Razey, Auto Repairs	55.00	55.00
36	County Roads, Cost of Building Town & County Road	2101.09	2101.09
37	J. M. Ackley, Justice of Peace	24.00	24.00

LITTLE VALLEY

No. of Acct.	Claimant	Nature of Claim	Claimed	Allowed
1	E. C. Bryant, Inspector of Election		$ 23.50	$ 23.50
2	Eunice Lankow, Inspector of Election		34.00	34.00
3	F. J. Lankow, Inspector of Election		35.00	35.00
4	D. N. Andrew, Inspector of Election		35.00	35.00
5	F. G. Daniels, Inspector of Election		11.50	11.50
6	Louise E. Whitney, Inspector of Election		16.75	16.75
7	F. F. Kidney, Inspector of Election		34.25	34.25
8	W. F. Andrew, Inspector of Election		8.50	8.50
9	James Case, Inspector of Election		34.25	34.25
10	M. E. Herrick, Inspector of Election		17.50	17.50
11	J. D. Horning, Inspector of Election		25.75	25.75

12	John Childs, Ballot Clerk	11.50	11.50
13	Lizzie G. Hall, Poll Clerk	10.50	10.50
14	Florence Sherman, Ballot Clerk	10.50	10.50
15	H. H. Shipherd, Legal Printing	11.00	11.00
16	H. W. Day, Sec., Rent of I.O.O.F. Hall	30.00	30.00
17	L. J. Frenz, Truant Officer	4.50	4.50
18	Williamson Law Book Co., Law Books	26.58	26.58
19	S. L. Sweetland, Town Clerk	126.42	126.42
20	S. H. Bennett, Health Officer	134.93	134.93
21	M. J. Rich, School Director	4.00	4.00
22	F. G. Daniels, Justice of the Peace	24.00	24.00
23	O. D. Sprague, Estate, Justice of the Peace	4.00	4.00
24	C. M. Liebler, Justice of the Peace	24.00	24.00
25	J. A. Andrew, Justice of the Peace	11.00	11.00
26	R. H. Pratt, Justice of the Peace	55.20	55.20
27	M. L. Whipple, Superintendent of Highways	512.00	512.00
28	A. D. Davis, Overseer of the Poor	68.00	68.00
29	J. D. Horning, Assessor	109.00	109.00
30	F. E. Clark, Assessor	84.00	84.00
31	R. D. Leach, Assessor	93.00	93.00
32	Charles Merrill, Western New York Home	247.35	247.35
33	F. H. Annis, Supervisor	216.65	216.65

LYNDON

No. of Acct.	Claimant	Nature of Claim	Claimed	Allowed
1	Alex Currie, Inspector and Carrier		$ 49.64	$ 49.64
2	Ray Mabey, Inspector		26.00	26.00
3	Richard Little, Inspector		26.00	26.00
4	Charles Stimson		26.00	26.00
5	Frank Kellogg, Poll Clerk		8.00	8.00
6	Charles Meyers, Poll Clerk		8.00	8.00
7	Orville Snyder, Assessor		48.00	48.00
8	Stanley Carter, Assessor		48.00	48.00
9	E. E. Elwood, Assessor		48.00	48.00
10	John Bissell, Vital Statistics		30.00	30.00
11	Hal W. Hammond, Vital Statistics		2.75	2.75
12	Dr. J. C. Young, Vital Statistics		.79	.79
13	Dr. Charles Kelley, Health Officer		60.00	60.00
14	W. H. Rose, Supervisor		298.38	298.38
15	Charles Ingalls, Justice of Peace		20.00	20.00

16	Henry Williams, Justice of Peace	20.00	20.00
17	E. E. Lane, Justice of Peace	20.00	20.00
18	Robert Scott, Justice of Peace	20.00	20.00
19	Henry Williams, Justice Court	23.55	23.55
20	E. E. Lane, Justice Court	3.35	3.35
21	Wm. Bissell, School Director	10.00	10.00
22	Lyndon Grange, Hall Rent, for two years	70.00	70.00
23	Charles Hall, for Mowing Cemetery	9.00	9.00
24	S. B. Harrison, Overseer of Poor	8.50	8.50
25	M. F. Pierce, Deputy Sheriff Acct.	14.65	14.65
26	John Bissell, Supplies for T. C. Office	28.22	28.22
27	John Bissell, Town Clerk	111.54	111.54

MACHIAS

No. of Acct.	Claimant	Nature of Claim	Claimed	Allowed
1	W. S. Pierce, Supervisor		$ 439.11	$ 439.11
2	D. Earl Tilden, Town Clerk		162.86	162.86
3	Wm. A. Joslyn, Justice		37.60	37.60
4	Wm. R. Fosner, Justice		30.00	30.00
5	Myron B. Field, Justice		34.00	34.00
6	Myron B. Field, Criminal		69.60	69.60
7	R. H. Camp, Justice		34.00	34.00
8	R. H. Camp, Merchandise		22.10	22.10
9	Wm. Robey, Expense		8.40	8.40
10	Wm. Robey, Town Board		24.00	24.00
11	Lee Starks, Assessor		93.00	93.00
12	Lewis A. King, Assessor		93.00	93.00
13	Myron Randall, Assessor		93.00	93.00
14	B. J. McGlynn, Constable		5.40	5.40
15	Walter Adair, Constable		7.75	7.75
16	Ed Sisson, Inspector		44.20	44.20
17	Mabel House, Inspector		44.20	44.20
18	Carlyle Follett, Inspector		27.00	27.00
19	Nellie Drumb, Inspector		27.00	27.00
20	Emma Lewis, Inspector		27.00	27.00
21	Vern Wright, Inspector		27.00	27.00
22	Floyd Harmon, Inspector		27.00	27.00
23	John Pierce, Inspector		27.00	27.00
24	Mrs. R. E. McConnell, Clerk		10.00	10.00
25	Ida Follett, Clerk		10.00	10.00

26	M. H. Smith, Clerk	10.00	10.00
27	Floyd Rowland, Clerk	10.00	10.00
28	D. S. Tilden, Sr., Merchandise	21.65	21.65
29	Walter E. Adam, Janitor	59.65	59.65
30	John R. Napir, Truant Officer	24.00	24.00
31	W. T. Fosner, Labor	4.20	4.20
32	O. B. Lamb, School Director	7.50	7.50
33	W. T. Fosner, School Director	7.50	7.50
34	L. O. Hooper, Care Silent Policeman	18.00	18.00
35	H. H. Ashley, Health Officer	241.62	241.62
36	Hal. W. Hammond, Birth and Death Certif's	1.25	1.25
37	A. W. Smallman, Birth and Death Certificates	1.50	1.50
38	Clarence King, Birth and Death Certificates	.75	.75
39	Myron E. Fisher, Birth and Death Certificates	2.00	2.00
40	Frank Bush, Overseer of the Poor	3.00	3.00

MANSFIELD

No. of Acct.	Claimant	Nature of Claim	Claimed	Allowed
1	F. E. Rogers, Supervisor Account		$ 276.42	$ 276.42
2	Laura Stowell, Town Clerk		55.64	55.64
3	E. E. Comstock, Justice of Peace		28.00	28.00
4	J. P. Crandall, Justice of Peace		38.80	38.80
5	Julius Stone, Justice of Peace		31.00	31.00
6	Chas. L. Windsor, Justice of Peace		24.00	24.00
7	C. F. Greene, Assessor		56.00	56.00
8	F. J. Dunkleman, Assessor		71.00	71.00
9	F. M. Sanders, Assessor		56.00	56.00
10	E. D. Williams, Health Officer		90.15	90.15
11	E. D. Stebbins, Truant Officer		28.90	28.90
12	C. W. Westendorf, Inspector of Election		28.80	28.80
13	J. P. Crandall, Justice Work		2.75	2.75
14	Clarence Skeels, Inspector of Election		28.80	28.80
15	Ernest Goll, Ballot Clerk		10.80	10.80
16	Claude Schuppenhauer, Inspector of Election		41.60	41.60
17	C. F. Greene, Inspector of Election		28.80	28.80
18	E. S. Williams, Town Supt.		168.00	164.00
19	E. C. Eddy, Town Supt.		520.81	520.81
20	A. S. Ditcher, Overseer of the Poor		28.26	28.26
21	Laura Stowell, Registrar of Vital Statistics		31.50	31.50
22	Elmer A. Greene, School Director		5.10	5.10

23	Robert Eddy, School Director	6.20	6.20
24	Certificate of Indebtedness	1030.00	1030.00
	County Treas., Towns share of construction 320-A Road to Nov. 1, 1921	$ 1232.36	
	Interest on above item		

NAPOLI

No. of Acct.	Claimant	Nature of Claim	Claimed	Allowed
1	H. E. Whipple, Supervisor		$ 107.15	$ 107.15
2	H. E. Whipple, Highway Work		141.51	141.51
3	E. B. Waite, Town Clerk		55.00	55.00
4	E. B. Waite, Registrar		29.75	29.75
5	S. E. Haas, Justice		48.40	48.40
6	F. C. Boardman, Justice		32.00	32.00
7	Wm. Hoxie, Justice		32.00	32.00
8	D. W. Congdon, Justice		24.00	24.00
9	E. Laverne Waite, Assessor		72.00	72.00
10	Fred Kupp, Assessor		62.00	62.00
11	Eugene Glover, Assessor		52.00	52.00
12	M. C. Hawley, Health Officer		91.18	91.18
13	Marc Johnson, Pub. Notices		6.85	2.85
14	Eugene Waite, Attendance Officer		10.00	10.00
15	R. T. Seator, Supt. of Highways		270.00	270.00
16	Harry Tarbox, Inspector		10.00	10.00
17	Lewis Burt, Inspector		30.00	30.00
18	Cleo Waite, Justice		30.00	30.00
19	Chas. VanAken, Justice		10.00	10.00
20	Geo. Tarbox, Primary		20.00	20.00
21	Stephen Alexander, Inspector		28.28	28.28
22	Emma Waite, Ballot Clerk		10.00	10.00
23	Catherine O'Niel, Ballot Clerk		10.00	10.00
24	Mabel Boardman, Poll Clerk		10.00	10.00
25	Florence Swan, Poll Clerk		10.00	10.00
26	Annie Burroughs, Truant Officer		42.00	42.00
27	Sam Fox, Overseer of Poor		60.95	60.95
28	Frank Fuss, School Director		12.00	12.00

NEW ALBION

No. of Acct.	Claimant	Nature of Claim	Claimed	Allowed
1	Walter H. Facklam,	Inspector Election	$ 37.19	$ 37.19
2	S. O. Grannis,	Inspector Election	25.00	25.00
3	Merle Rooker,	Inspector Election	25.00	25.00
4	Roy Meacham,	Inspector Election	25.00	25.00
5	Max E. Hill,	Inspector Election	39.47	37.47
6	Merle Bever,	Inspector Election	24.00	24.00
7	Wm. Day,	Inspector Election	25.00	25.00
8	Ray Watters,	Inspector Election	24.00	24.00
9	Clifford P. Setter,	Inspector Election	25.00	25.00
10	Herman Lavery,	Inspector Election	37.06	37.06
11	Jay Lovenguth,	Inspector Election	25.00	25.00
12	Jesse Kilburn,	Inspeceor Election	25.00	25.00
13	T. S. Slocum,	Erroneous Tax 1918	14.14	14.14
14	Cattaraugus Times,	Publishing Legal Notices	9.60	9.60
15	Cattaraugus Grange,	Hall Rent	35.00	35.00
16	F. C. Burmaster,	Hall Rent	30.00	30.00
17	Burt Hall	Custodian Voting Machine	76.00	76.00
18	Dr. G. McIntosh,	Vital Statistics	2.75	2.75
19	Herman Lavery,	Legal Services	2.20	2.20
20	D. H. B. Wells,	Reg. Vital Statistics	28.50	28.50
21	D. H. B. Wells,	Town Clerk	74.35	74.35
22	W. Clyde Lee,	Fees and Services J. P.	21.90	21.90
23	C. V. Young,	Board Meetings, J. P.	28.00	28.00
24	C. M. Rhoades,	Board Meetings, J. P.	28.00	28.00
25	A. L. Ten Eyck,	Board Meetings, J. P.	20.00	20.00
26	E. C. Pritchard,	Assessor, Chairman	132.00	132.00
27	E. C. Isbell,	Assessor	88.00	88.00
28	A. C. Bull,	Assessor	88.00	88.00
29	Frank L. Pickup,	Overseer Poor	16.00	16.00
30	E. M. Coss,	Health Officer	88.75	88.75
31	J. W. Watson,	Supervisor, Postage, Board Meetings	32.80	32.80
32	J. W. Watson,	Disbursing School and Highway Fund	303.85	303.85
33	Village Cattaraugus,	Hall Rent	125.00	125.00
24	Wm. Town,	Erroneous Tax	4.51	4.51
35	Hadley S. Horth,	Constable	10.05	10.05
36	John M. Brown,	Labor Polling Places	7.80	7.80
37	Wm. Lenk,	Highway Superintendent	313.80	313.80
38	Chas. E. Houghtaling,	Justice Docket	6.68	6.68

OLEAN TOWN

No. of Acct.	Claimant	Nature of Claim	Claimed	Allowed
14	Henry Kamery, Justice			$ 52.00
15	M. J. Brenner, Election Board			39.53
16	George Kahm, Election Board			12.00
17	Mark E. Rockwell, Election Board			12.00
18	Claud Swarts, Election Board			12.00
19	J. H. Davis, Election Board			12.00
20	A. J. Smith, Election Board			12.00
21	H. W. Brooks, Election Board			36.00
22	Henry Kamery, Justice			49.00
23	W. Mandeville Troy, Highway Service			190.00
24	W. W. Breadon, Town Board			64.00
25	Election Inspector			52.00
26	George Cross, Truant Officer			80.00
27	Breadon, Justice			5.40
28	Breadon, Justice			8.30
29	Breadon, Justice			12.55
30	Breadon, Justice			3.25
31	Fixing Voting Booths			2.50
32	Lester Davis, poor master			120.00
33	F. H. Nancarrow, Inspector of Election			53.08
34	C. E. Grey, Justice			118.00
35	Adolph Schubert			104.00
36	J. V. Reilly, Handling Highway Funds			32.00

OTTO

No. of Acct.	Claimant	Nature of Claim	Claimed	Allowed
1	W. S. Aust, Town Clerk		$ 41.00	$ 41.00
2	W. S. Aust, Vital Statistics		33.00	33.00
3	A. L. Ballard, Justice Board Meetings		20.00	20.00
4	C. E. Foster, Justice Board Meetings		20.00	20.00
5	G. L. Ball, Justice Board Meetings		40.00	40.00
6	A. S. Courter, Supt. Board Meetings		24.00	24.00
7	G. McIntosh, Health Officer		81.15	81.15
8	E. D. Tibbits, Truant Officer		22.20	22.20
9	L. O. Barber, Assessor		40.00	40.00
10	C. H. Northrup, Assessor		68.00	68.00

11	C. C. Cady, Assessor	44.00	44.00
12	Mark Foster, Ballot Clerk	8.00	8.00
13	Howard Frank, Inspector of Election	23.00	23.00
14	Floyd Brown, Inspector of Election	37.72	37.72
15	W. H. Klens, Inspector of Election	23.00	23.00
16	W. C. Bobsine, Inspector of Election	13.00	13.00
17	C. L. Barber, Inspector of Election	10.00	10.00
18	Joseph Cosline, Poll Clerk	8.00	8.00
19	A. S. Courter, Supervisor	150.00	150.00
20	Portion of Town and County Road	529.04	& interest

PERRYSBURG

No. of Acct.	Claimant	Nature of Claim	Claimed	Allowed
1	Walter Hall, Supervisor		$ 153.28	$ 153.28
2	Walter Hall, Section 110 Highway Law		150.00	150.00
3	D. E. Allen, Town Clerk		153.50	153.50
4	John W. Hall, Justice of the Peace		36.00	36.00
5	I. M. Waite, Justice of the Peace		40.00	40.00
6	Wellington Dabolt, Justice of the Peace		40.00	40.00
7	Foster Lewis, Justice of the Peace		32.00	32.00
8	George McAdam, Inspector of Election		44.20	44.20
9	Daniel L. Botsford, Inspector of Election		18.00	18.00
10	Lyall Pelton, Inspector of Election		32.00	32.00
11	Walter Hayward, Inspector of Election		26.00	24.00
12	Daniel Croker, Inspector of Election		18.92	18.92
13	Glenn Morrison, Inspector of Election		18.00	18.00
14	Ernest Best, Inspector of Election		30.00	30.00
15	Gladys Graves, Inspector of Election		24.00	24.00
16	F. Lester Waite, Clerk Election		12.00	12.00
17	Pearl Woodin, Clerk Election		12.00	12.00
18	Florence Hager, Clerk, Election		12.00	12.00
19	Bert Perkins, Clerk Election		12.00	12.00
20	H. S. Oldham, Inspector Election		25.45	25.45
21	B. A. Press, Inspector Election		6.00	6.00
22	Homer Woodin, Jr., Inspector Election		12.00	12.00
23	C. D. Smith, Assessor		60.00	60.00
25	Henry VanVlack, Assessor		55.00	55.00
26	John Dabolt, School Director		14.00	14.00
27	Eugene Shults, School Director		14.35	14.35
28	A. D. Lake, Health Officer		105.00	105.00
29	A. G. Witherell, Overseer of Poor and			

	Truant Officer	16.00	16.00
30	Glenn Morrison, Hall Rent, 2nd District	25.00	25.00
31	Frank Rupp, Janitor Work	28.00	28.00
32	Ellen Hall, Landscape Gardener	5.00	5.00

PERSIA

No. of Acct.	Claimant	Nature of Claim	Claimed	Allowed
1	Municipal Water Co.,	Water for Town Hall	$ 7.50	$ 7.50
2	Charles J. Shults,	Justice Account	2.25	2.25
3	Gowanda Nat. Gas Co.,	Gas for Town Hall	16.25	16.25
4	Transfer Misc. Fund		300.00	300.00
5	B. N. Schaack,	Poor Master	200.00	200.00
6	Municipal Water Co.,	Water Town Hall	7.50	7.50
7	Harmon Ritz,	Chief of Police Account	55.62	55.62
8	Iroquois Utilities Co.,	Electric Light Town Hall	19.40	19.40
9	Metz & Kerr,	Insurance (Liability)	63.08	63.08
10	Charles J. Shults,	Justice Account	90.90	90.90
11	Iroquios Utilities, Inc.,	Electric light Town Hall	3.28	3.28
12	Gowanda Nat. Gas Co.,	Gas Town Hall	46.88	46.88
13	Dudley Phelps,	G. A. R. Memorial Day	40.00	40.00
14	John Atkinson,	Labor Town Hall	3.50	3.50
15	Iroquois Utilities, Inc.,	Electric light town hall	2.42	2.42
16	Gowanda Nat. Gas Co.,	Gas Town Hall	3.90	3.90
17	Olean Steel & Iron Co.,	Bal. Chapel St. Bridge	1759.58	1759.58
18	Marmon Ritz,	Shief of Police Account	10.05	10.05
19	R. N. Schaack,	Poor Master	150.00	150.00
20	George Alverson,	Painting Sign Detour State Road	5.00	5.00
21	Charles J. Shults,	Justice Account	24.80	24.80
22	Municipal Water Co.,	Water Town Hall	7.50	7.50
23	Iroquois Utilities, Inc.,	Electric Light Town Hall	1.99	1.99
24	Transfer Bridge Fund		500.000	500.00
25	Sayles Ross,	Services Highways Com'r	400.00	400.00
26	Harmon Ritz,	Chief of Police Account	19.74	19.74
27	R. N. Schaack,	Poor Master	150.00	150.00
28	Charles J. Shults,	Justice Account	8.15	8.15
29	Melvin Mathews,	Labor Painting Town Hall	59.70	59.70
30	Rowland Tice,	Labor Painting Town Hall	61.50	61.50
31	Charles J. Shults,	Justice Account	43.65	43.65
32	Percy R. Vessie,	Disb. Angeline Cocca	10.50	10.50
33	Percy R. Vessie,	Report Contageous Disease	.25	.25

34	Harmon Ritz, Chief of Police Account	18.70	18.70
35	Royal Gulley, Paint for Town Hall	64.80	64.80
36	R. N. Schaack, Poor Master	100.00	10.00
37	Millard N. Allen, Inspector & Exp. Registration	16.76	16.76
38	Charles J. Shults, Justice Account	49.05	49.05
39	Harmon J. Ritz, Chief of Police Account	33.50	33.50
40	Melvin Mathews, Labor Painting Town Hall Floor	1.50	1.50
41	Municipal Water Co., Water Town Hall	7.50	7.50
42	Iroquois Utilities, Inc., Electric Light Town Hall	2.20	2.20
43	E. A. Bartlett, Justice Account	4.95	4.95
44	R. R. Carpenter, Labor Fix Roof Jail	5.50	5.50
45	Millard N. Allen, Inspector Second Day Registration	8.30	8.30
46	R. N. Schaack, Poor Master	100.00	100.00
47	Charles J. Shults, Justice Account	27.65	27.65
48	Harmon Ritz, Chief of Police Account	17.00	17.00
49	R. N. Schaack, Alberg Poor Claim for Burial..	50.00	50.00
50	Iroquois Utilities, Inc., Electric Light Town Hall	3.36	3.36
51	Gowanda Natural Gas Co., Gas Town Hall	7.88	7.88
52	Williamson Law Book Co., Books for Town...	11.00	11.00
53	Harmon J. Ritz, Chief of Police Account.....	5.75	5.75
54	Daniel Gross, Plumbing Town Hall	7.00	7.00
55	Charles J. Shultz, Justice Account	15.35	15.35
56	Henry Healy, Constable Account	4.50	4.50
57	Iroquois Utilities, OInc., Electric ight Town Hall	4.98	4.98
58	Millard N. Allen, Inspector Election	20.76	20.76
59	Georgia Wahl, Clerk Election	10.00	10.00
60	Sayles Ross, Highway Comm'r	568.00	568.00
61	Benjamin Behan, Inspeceor Election	32.00	32.00
62	Robert E. Congdon, Supervisor	335.13	335.13
63	Harry Arnold, Town Clerk	102.63	102.63
64	A. D. Lake, Medical Officer	45.75	45.75
65	Nellie Arnold, Registrar	31.48	31.48
66	Harry Arnold, Registrar	6.45	6.45
67	George C. Babcock, Inspector & Justice	66.54	66.54
68	Edna M. Nyhart, Inspector	32.00	32.00
69	Bessie M. Mattocks, Inspector	32.00	32.00
70	Samuel Inskip, Assessor	48.00	48.00
71	Burt D. Allen, Assessor	63.20	63.20
72	Elizabeth M. Shead, Clerk Election	20.00	20.00
73	Burt P. Townsend, Inspector	22.00	22.00
74	Mabel Brunnell, Clerk Election	10.00	10.00
75	John F. Hansen, Inspector	32.00	32.00

76	Eva Averill, Inspector	32.00	32.00
77	Harold C. Rideout, Clerk Election	34.00	34.00
78	Lyle B. Spillman, Clerk Election	10.00	10.00
79	Clara Stafford, Clerk Election	10.00	10.00
80	Charles J. Shults, Justice	22.00	22.00
81	Taylor H. Martin, Justice	20.00	20.00
82	Clarence Ackley, Justice	20.00	20.00
83	Metz & Kerr, Liability Insurance	70.88	70.88
84	Ralph N. Schaack, Poor Master	100.00	100.00
85	Ralph N. Schaack, Services Poor Master	100.95	100.95
86	Charles J. Shults, Justice	31.75	31.75
87	Harmon J. Ritz, Police	8.00	8.00
88	Ira W. Livermore, Physician	2.00	2.00
89	Ralph L. Cross, Electric Wiring T. H.	40.95	40.95
90	Metz & Kerr, Collector Bond	42.14	42.14
91	Gowanda Nat. Gas Co., Gas Town Hall	12.30	12.30
92	Iroquois Utilities Co., Electricity Town Hall	4.22	4.22
93	Bartow Mentley & Co., Paint Town Hall	17.71	17.71
94	Municipal Water Co., Water Town Hall	7.50	7.50
95	Elmer Westin, Police	10.50	10.50

PORTVILLE

No. of Acct.	Claimant	Nature of Claim	Claimed	Allowed
1	J. T. James,	Supervisor, per diem Fees	$ 174.55	$ 174.55
2	J. T. James,	Disbursement of Funds	101.00	101.00
3	J. T. James,	Services under Section No. 110	50.00	50.00
4	E. T. Caneen,	Services as Town Clerk & Inc., Expense	103.85	103.85
5	A. F. Shafer,	Services as Justice Peace	71.66	71.66
6	A. E. Cleveland,	Services as Justice Peace	46.50	46.50
7	Miles Polmanteer,	Services as Justice Peace	44.00	44.00
8	James O. Milgate,	Services as Assessor	176.00	176.00
9	H. M. Armstrong,	Services as Assessor	214.16	214.16
10	S. E. Love,	Services as Assessor	166.77	166.77
11	F. W. Fairchilds,	School Director	10.00	10.00
12	Abram F. Shafer,	School Director	10.00	10.00
13	S. E. Love,	Attendance Officer	72.00	72.00
14	E. T. Caneen,	Registrar Vital Statistics	35.00	35.00
15	C. D. Munger,,	Constable	9.65	9.65
16	John H. Peckham,	Constable	13.50	13.50
17	E. M. Bedford,	Surveyor	4.00	4.00

18	Smith Perish, Merchandise	1.50	1.50
19	J. G. Casner, Merchandise & Printing	39.90	39.90
20	Townsend Hardware Co., Merchandise	.90	.90
21	Caneen-Brown Pharmacy, Merchandise	9.27	9.27
22	Caneen-Brown Pharmacy, Board of Health Sup.	5.00	5.00
23	F. S. Ganoung, Merchandise	9.00	9.00
24	Chas. G. Mohan, Election Inspector	10.00	10.00
25	Nellie M. Smith, Election Inspector	34.00	34.00
26	Arba B. Polmanteer, Election Inspector	26.00	26.00
27	Jennie Baker, Election Inspector	18.00	18.00
28	Harold S. Orr, Election Inspector	49.79	49.79
29	Thos. Fitzsimmons, Election Inspector	26.00	26.00
30	S. E. Lone, Election Inspector	34.52	34.52
31	Dennis Kayes, Election Inspector	41.64	41.64
32	Edward J. Kayes, Election Inspector	34.00	34.00
33	A. F. Shafer, Election Inspector	41.64	41.64
34	Ellena H. Townsend, Election Inspector	34.00	34.00
35	Margaret Brown, Election Inspector	34.00	34.00
36	Anna Vosseler, Election Inspector	26.00	26.00
37	E. W. Johnson, Election Inspector	50.32	50.32
38	F. L. Barnes, Poll Clerk	8.00	8.00
39	Clyde W. Collins, Poll Clerk	10.00	10.00
40	Frank M. Bartlett, Poll Clerk	10.00	10.00
41	Ella Burke, Poll Clerk	10.00	10.00
42	Ruben Hatch, Poll Clerk	10.00	10.00
43	Roy Davidson, Election Inspector	8.00	8.00
44	G. W. Winterstein, M. D., Vital Statistic Records	.75	.75
45	G. W. Winterstein, M. D., Vital Statistic Records	1.00	1.00
46	G. C. Hackett, M. D., Vital Statistic Records	6.25	6.25
47	G. C. Hackett, M. D., Vital Statistic Records	2.50	2.50
48	G. C. Hackett, M. D., Vital Statistic Records	5.20	5.20
49	G. C. Hackett, M. D., Vital Statistic Records	2.25	2.25
50	G. C. Hackett, M. D., Health Officer	165.00	165.00
51	W. B. Holcomb, Overseer of the Poor Account	56.00	56.00

RANDOLPH

No. of Acct.	Claimant	Nature of Claim	Claimed	Allowed
1	W. A. Bragg, Attendant Officer			$ 7.00
2	Guy C. Caswell, Board Meetings			34.05
3	Lafe Glover, Board Meetings			26.25

4	A. I. Marsh, Vital Statistics	32.50
5	Frank Hotchkiss, Board Meetings	24.00
6	M. C. Hawley, School Director's Meetings	6.00
7	W. S. Atchison, Inspector Helper	8.00
8	Walter J. Wilhelm, Inspector Elections	32.00
9	Edith B. Marsh, Inspector Elections	32.00
10	Walter Atwood, Inspector Elections	33.00
11	Harry F. Miller, Inspector Elections	32.00
12	Harry Merritt, Inspector Elections	32.00
13	E. C. Mighells, Inspector Elections	33.00
14	A. L. Turner, Custodian Voting Machines	40.00
15	M. D. Johnson, Printing	28.95
16	Zenas Carpenter, Assessing	48.00
17	Dr. M. C. Hawley, Filing Birth Certificates	1.50
18	H. D. Nutting, Assessing	68.50
19	Roy R. Archer, Inspector	53.30
20	W. J. Atchison, Inspector	51.80
21	Dr. A. H. Babcock, Health Officer	78.00
22	F. L. Scudder, Assessing	79.00
23	A. I. Marsh, Board Meeting Plus	124.48
24	Geo. G. Rasey, Supervisor Services	382.12
25	Henry Atwood, Board Meetings, Expenses	70.00
26	N. G. Abbey, Expense on Automobile	150.00

RED HOUSE

1	H. C. Boyer, Fighting Fire	$ 8.00	$ 8.00
2	Melvin Godfrey, Fighting Fire	8.00	8.00
3	Lewis Liciardone, Fighting Fire	12.00	12.00
4	J. A. Wentworth, Fighting Fire	8.00	8.00
5	Richard Aldrich, Fighting Fire	12.00	12.00
6	Floyd Carr, Fighting Fire	4.00	4.00
7	Delbert Remington, Fighting Fire	8.00	8.00
8	Earnest Scott, Fighting Fire	8.00	8.00
9	Robert Simcox, Fighting Fire	4.00	4.00
10	Richard Rosenbery, Fighting Fire	8.00	8.00
11	J. L. Bennett, Fighting Fire	4.00	4.00
12	Clarence Frink, Fighting Fire	17.75	17.75
13	D. A. Fuller, Fighting Fire	4.00	4.00
14	Earl Paton, Fighting Fire	4.00	4.00
15	John Shoemaker, Fighting Fire	4.00	4.00
16	Howard D. Carr, Fighting Fire	4.00	4.00
17	John Yeager, Fighting Fire	8.00	8.00

18	Clarence Baldwin, Fighting Fire	12.00	12.00
19	Leon Mason, Fighting Fire	8.00	8.00
20	Richard Rosenberry, Supervisor	23.33	23.33
21	Richard Rosenberry, Supervisor	155.92	155.92
22	Richard Rosenberry, Supervisor	48.42	48.42
23	C. M. Anderson, Town Clerk	76.80	76.80
24	C. M. Anderson, Vital Statis. File	30.75	30.75
25	J. W. Sharpe, Assessor	50.00	40.00
26	J. Homer Carr, Assessor	64.00	52.00
27	Howard D. Carr, Assessor	60.00	48.00
28	J. W. Sharpe, Inspector of Election	37.50	37.50
29	A. J. Forness, School Director	5.00	5.00
30	D. A. Fuller, Inspector Election	30.00	30.00
31	Floyd Carr, Inspector Election	29.50	29.50
32	Carl Marsh, Poll Clerk	16.00	16.00
33	W. T. Osgood, Justice Service	29.10	29.10
34	H. D. Snover, Health Officer	61.90	61.90
35	Nevil France, Poll Clerk	8.00	8.00
36	F. H. Bosworth, Justice Service	40.00	40.00
37	Clarence Frink, Inspector Election	26.00	26.00
38	Harry Kilburn, Ballot Clerk	8.00	8.00
39	Roy Ostrander, Poll Clerk	8.00	8.00
40	L. N. Remington, Justice Service	28.00	28.00
41	Geo. Brown, Lease for Land	6.00	6.00
42	Delbert Remington, Poormaster Service	12.00	12.00
43	H. C. Boyer, Inspector and Justice Service	40.00	40.00
44	L. N. Remington, Truant Officer	18.00	18.00
45	Albert Frink, School Director	10.00	10.00
46	A. J. Forness, For Supplies	22.43	
47	Hazard-Rhodes Co., Supervisor Bond	26.20	
48	Glen Powers, For Buying Dog	2.00	
49	Peter White, For Fighting Fire	5.60	
50	H. C. Boyer, For Work on Hall	29.50	
51	Arthur Wentworth, For Lumber	22.20	
52	Fred Gates, For Lighting Plant	250.00	
53	Daniel B. Forbush, For Plaster and Lumber	36.38	
54	Bert Hill, For Plastering Hall	18.00	
55	O. E. Black, For Eastwood Case	50.00	
56	Howard Boyer, For Work on Hall	34.50	
57	Carl Marsh, For Work on Hall	12.25	
58	A. J. Forness, For Supplies	47.22	
55	C. P. Milks, Insurance on Hall	3.50	
60	Howard Fuller, For Work on Hall	17.50	
61	Lawrence Boyer, For Work on Hall	12.00	

SALAMANCA TOWN

No. of Acct.	Claimant	Nature of Claim	Claimed	Allowed
1	Frank E. Goodman,	Inspector of Election	$ 36.00	$ 36.00
2	Frank Holdridge,	Supervisor	124.69	124.69
3	W. S. Hatch,	Reg. of Vital Statistics	29.25	29.25
4	Edward L. Hall,	Assessor	64.00	64.00
5	Charles J. Phillips,	Inspector of Election	26.00	26.00
6	C. W. Easton,	Justice of Peace	16.00	16.00
7	C. E. Slocum,	Assessor	82.00	80.00
8	Myrtle Holdridge,	Inspector of Election	10.00	10.00
9	C. W. Easton,	Inspector of Election	10.00	10.00
10	C. C. Hall,	Inspector of Election	24.00	24.00
11	C. C. Winship,	12 Copies of Franchise	2.00	2.00
12	C. W. Easton,	Attendance Officer	8.45	8.45
14	A. F. Shedd,	Town Clerk	47.82	47.82
15	L. B. Hall,	Justice of Peace	16.00	16.00
16	E. L. Harris,	Justice of Peace	20.00	20.00
17	L. B. Hall,	Supervisor	4.00	4.00
18	Josephine Phillips,	Cleaning Town Hall	2.00	2.00
19	C. C. Hall,	Justice of Peace	16.00	16.00
20	M. E. Whalen,	Inspector of Election	47.44	47.44
21	Bertha Zeigler,	Poll Clerk	10.00	10.00
22	Elizabeth Whalen,	Poll Clerk	10.00	10.00
24	Charles E. Houghtaling,	For Blanks	25.95	25.95
26	Levi Hoard,	Assessing	45.00	45.00
27	Levi Hoard,	School Director	5.50	5.50

SOUTH VALLEY

No. of Acct.	Claimant	Nature of Claim	Claimed	Allowed
1	Fred Seitz,	Supervisor	$ 57.30	$ 57.30
2	Fred J. Saxton,	Town Clerk	75.00	75.00
3	Ward O. Abbey,	Justice	20.00	20.00
4	James Laughlin,	Justice	20.00	20.00
5	George Coulter,	Justice	20.00	20.00
6	Joseph J. Backus,	Jutsice	12.00	12.00
7	Miles D. Annis,	Assessor	48.00	48.00
8	Bert Holt,	Assessor	46.00	46.00
9	James M. Lindon,	Assessor	44.00	44.00

10	Almond Niles, Inspector of Elections	36.40	36.40
11	C. V. Burch, Inspector of Elections	43.80	43.80
12	L. F. Earl, Inspector of Elections	31.80	31.80
13	Ray Barney, Inspector of Elections	36.00	36.00
14	Lesslie Brown, Inspector of Elections	17.00	17.00
15	Paul Moore, Ballot Clerk	12.00	12.00
16	Floyd Whelpley, Ballot Clerk	12.00	12.00
17	Benjamin Brown, Overseer of Poor	4.00	4.00
18	Fred J. Saxton, Registrar	26.00	26.00
19	D. M. Tucker, Hall Rent	25.00	25.00
20	H. D. Snover, Health Officer	46.40	46.40
21	Ben Brown, Truant Officer	12.00	12.00

YORKSHIRE

No. of Acct.	Claimant	Nature of Claim	Claimed	Allowed
1	Blaine Persons, Inspector of Elections		$ 38.18	$ 38.18
2	Myrtle Goodchild, Inspector of Elections		19.70	19.70
3	Frank Quinn, Inspector of Elections		19.70	19.70
4	Elizabeth Davis, Inspector of Elections		19.70	19.70
5	Henry Bateman, Inspector of Elections		21.65	21.65
6	Edward S. Smith, Inspector of Elections		40.00	40.00
7	Nina B. Holben, Inspector of Elections		21.65	21.65
8	Myrtle A. Allen, Inspector of Elections		21.65	21.65
9	Hugh Powers, Clerk of Elections		7.70	7.70
10	Millie Westover, Clerk of Elections		7.70	7.70
11	Bertha Wagner, Clerk of Elections		6.00	6.00
12	Shirley Persons, Clerk of Elections		4.90	4.90
13	Fred Woodard, Clerk of Elections		4.90	4.90
14	Myrtle Wagner, Clerk of Elections		4.90	4.90
15	Glenna Rice, Clerk of Elections		4.90	4.90
16	Myron E. Fisher, School Director		3.00	3.00
17	Myron E. Fisher, Health Officer		125.00	125.00
18	Myron E. Fisher, Vital Statistics		4.25	4.25
19	W. L. Howe, Assessor		72.00	72.00
20	I. J. Schriber, Assessor		72.00	72.00
21	P. J. Westover, Assessor		72.00	72.00
22	P. J. Westover, Exp. Assessors Conf., Albany		30.09	30.09
23	George U. Saxton, Vital Statistics		39.00	39.00
24	C. A. Runyan, Services Overseer Poor		37.50	37.50
25	F. E. Westover, Justice		46.00	46.00

26	A. H. Raymond, Justice	36.00	36.00
27	D. W. Nourse, Justice	48.00	48.00
28	R. W. Thompsett, Justice	76.00	76.00
29	R. W. Thompsett, Truant Officer	27.90	27.90
30	R. W. Thompsett, Justice, Criminal	1.50	1.50
31	Allen Day, Repairing Ballot Boxes	2.45	2.45
32	Crystal Hose Co., Rent of Hall	25.00	25.00
33	V. R. Lynde, Services	207.10	207.10
34	J. F. Sampson, Services School Director	5.80	5.80
35	F. Stanbro, M. D., Medical Services	10.00	10.00
36	C. E. Houghtaling, Supplies	1.26	1.26
37	J. F. Sampson, Services School Director	5.80	5.80
38	G. R. Woodworth, Custodian Voting Machine..	10.00	10.00
39	George U. Saxton, Services and Supplies	61.6	61.66

Annual Report

of

County Treasurer

November 1, 1920 to November 1, 1921

To the Board of Supervisors of Cattaraugus County:

Gentlemen:

I take pleasure in herewith submitting for your consideration, my annual report of the fiscal condition of Cattaraugus County, and transactions of the Treasurer's Office from November 1, 1920, to November 1, 1921.

Very respectfully yours,

B. L. ANDREWS,

County Treasurer.

Salamanca, N. Y.,

November 1, 1921.

SUMMARY OF CASH RECEIPTS AND DISBURSEMENTS

GENERAL FUND

November 1, 1920, to November 1, 1921

Separation and distribution of disbursements

as required by Comptroller.

"SYSTEM OF COUNTY ACCOUNTS"

Receipts		Disbursements
$ 15693.22	Cash on hand November 1, 1920	

LEDGER ACCOUNTS

121.30	County Tax Sale Certificates	$ 579.73
4722.00	Fines	337.00
	Direct State Tax	159070.69
	State Stenographer Tax	3848.72
	State Armory Tax	14867.31
	Supervisors expenses	10376.50
	County printing	1717.38
	Tax Commissioners	1749.85
	Commissioners of Election	3688.68
	Election expenses	6457.98
	County Attorney	268.80
	County Auditor	1408.73
	County Treasurer	3505.42
109.80	Tax searches	109.80
	Court House	3490.32
	County Clerk Building	1307.86
	District Attorney	13185.05
1763.66	Sheriff's office and quarters	20453.03
	County Judge	2626.62
	Surrogate	2223.36
11191.61	County Clerk	13036.60
	Court Library	123.75
	Supreme Court	12564.32
	Supreme Court Chambers	810.27
	County Court Civil	10358.01
	Surrogate Court	2176.92
	Supreme Court Criminal	6373.47
	County Court Criminal	399.20
	Justices	338.75
	Constables	461.57
	Coronors	1002.97
	County Sealer of Weights and Measures	1000.00
	Insurance on all County Buildings	361.55
	District Laboratory Supply Stations—Gowanda	81.33
	Rocky Crest Sanatorium—Salaries	11550.91
	Rocky Crest Sanatorium—Hospital	13563.47
	Rocky Crest Sanatorium—Patients	13316.67
10799.52	Rocky Crest Sanatorium—Receipts (refunds)	18.00
2.45	Superintendent of Highways	9740.04
	County Line Bridges	7629.80
5293.50	Federal Motor Truck Fund	8253.71
162.90	County Road Machinery	25415.19
86.54	Compensation Insurance	1328.00
	Superintendent of Poor	5302.37
1764.65	Almshouse	7141.23
	Almshouse Inmates	14214.58

	..Outside Relief		1569.52
	..Hospital Care of Poor		763.51
	..Insane Commitments		150.00
	..Feeble Minded		60.00
	..Orphan Asylums		2187.79
	..Child Welfare Board		89.03
	..Jail		4421.52
	..Jail Inmates		5910.91
	..District School Superintendents		1500.00
	..Farm Bureau		4500.00
	..County Historian		250.00
	..Society for Prevention of Cruelty to Children		300.00
	..Society for Prevention of Cruelty to Animals		300.00
	..Deaf Mutes		2646.58
	..Soldiers Burial		1575.00
	..Soldiers Headstones		125.00
	..State Highway Sniking Fund and Interest		3156.54
1899.93	..General Interest		3788.83
	..State Road Construction Orders		188782.54
50000.00	..Temporary Tax Loans		30000.00
20166.43	..Temporary Loans on Road Machinery		26085.35
195054.29	..Temporary Loans on State Roads		8639.98
	..Temporary Loans Paid on County and Town Roads		72000.00
	..Jail Bonds		3000.00
30.46	..Miscellaneous Account		30.46
	..Towns raised by Taxation for—		
	Maintenance of State Highways		3700.00
	County and Town Road Construction		8586.85
	Child Welfare		3970.60
	..Orders for Care of Poor—Charge Towns—		
	Franklinville	$ 29.14	
	Humphrey	126.86	
	Perrysburg	16.65	
	Salamanca City	207.43	380.08
	..Orders for Benders Manual—Charge all Towns Except East Otto @ $9.00		288.00
	..Orders for Examination Lunacy— Charge Allegany		25.00

TAXES

169015.40	..Received from Corporations		
329071.54	..Received from Collectors		
	..Paid Collectors in Tax Settlement—		
	Carrollton	239.77	
	Elko	1928.45	
	Great Valley	41.74	
	Hinsdale	24.08	
	New Albion	4.30	
	Olean City	292.28	
	Persia	28.89	
	Red House	1575.33	
	South Valley	670.13	4804.97

	..Returned Taxes Collected—		
	Real	8304.23	
	Personal	43.86	
	Corporation	463.07	
10396.48..	Relaid School	1585.32	
19.20..	School tax before relevy		19.20
1285.23..	Relevied school tax orders of Board of Supervisors		2767.13
	Paid by collectors	1246.21	
	Paid by individuals	39.02	
		1285.23	
11552.12..	Corporation School Taxes		11552.12
	..Relaid City Tax—Order of Board of Supervisors		2278.05
	City Clerk Collected	1656.08	
	County Treasurer Collected	736.78	
2392.86		2392.86	
149.75..	Descriptions for tax sale		145.00
566.06..	Fees to County on taxes paid after return		
1083.25..	Tax Sale and Redemption advertising		1602.50
641.95..	Interest to County on taxes paid after return		
	..Refund taxes by order of Board of Supervisors		
	Fred Bauman—Charge East Otto	12.91	
	Salvation Army—Charge Olean City	29.56	
	Frank Herron—Charge Olean City	9.85	52.32
	..Paid Cancellation of Tax Sale by Resolution of Board of Supervisors and Charged Towns—		
	Town of Salamanca	46.25	
	South Valley	59.88	106.13
	..Credit Towns—		
	City of Salamanca paid on account	750.00	
	Olean Town—individuals paid relaid taxes	27.57	
	Red House—brush tax on 1920 tax roll	28.48	
831.70	Yorkshire — 1919 returned tax charged Town	25.65	
1411.53..	Tax Redemption		1411.53
	..Cash on hand November 1, 1921		25923.78
$ 847279.33			$ 847279.33

DETAILED RECEIPTS—GENERAL FUND

From redeemed tax certificate owned by County No. 31 sale of 1919		$	121.30
From fines—			
Jay Cunningham		$ 100.00	
George Donian		50.00	
Lawrence Mullack		150.00	
R. A. P. Harris		100.00	
H. J. Smith		50.00	
George Harvey		50.00	
Walter Beagle		100.00	
Frank Solarek		50.00	
Ben Landow		100.00	
Sam Wiseberg		100.00	
E. J. McCaffrey		100.00	
Arbie Lindberg		100.00	
Bernice Remington		50.00	
Percy Baldwin		50.00	
E. J. Smith		100.00	
Joe Arvanzato		150.00	
Guy Ditcher		64.00	
Edward Collins		150.00	
Matthew Weis		150.00	
Joseph Vrona		300.00	
James Felice		273.00	
Walter Trozak		100.00	
Martha Trozak		100.00	
Frank Goody		100.00	
Martha Goody		100.00	
George Kammatisis		150.00	
Walter Scott		50.00	
Seth Baker		50.00	
George Batesky		200.00	
Alex Niker		200.00	
Mike Koster		50.00	
		3437.00	
Frank Herron from Probation Officer	200.00		
E. L. Whiting—probation fines	75.00	275.00	
Supervisor Lyndon—School Dist. 2 fine		10.00	
Elisha W. Guthrie—forfeited bail		1000.00	4722.00
From individuals for tax searches and deeds made by County Treasurer			109.80
From Sheriff R. T. Mallery—			
Last quarter 1920		484.22	
First quarter 1921		346.89	
Second quarter 1921		478.10	
Third quarter 1921		454.45	1763.66

From County Clerk—

1920		
November receipts	1293.96	
December "	1188.44	
1921		
January "	804.10	
February "	611.00	
March "	814.06	
April "	841.34	
May "	895.38	
June "	992.05	
July "	887.72	
August "	961.25	
September "	842.19	
October "	1060.12	11191.61

From Rocky Crest Sanatorium—

$ 906.41	Pay patients	3253.57	
799.00			
673.00	U. S. Treasurer	7399.50	
892.00			
54.00	On coal	140.70	
750.00			
735.00	Ice, use of phone, etc.	5.75	
75.00			
815.00		10799.52	
95.00			
28.50			
551.05			
1114.50			
320.41			
682.00			
818.00			
835.90			
654.75			
$10799.52			$10799.52

From Superintendent of Highways—

Tracing cloth	2.45

From Federal Motor Truck use by Towns—

1920—November		1921—July	
Leon	76.00	Napoli	35.00
Mansfield	63.00	Humphrey	326.00
Humphrey	74.00	Humphrey	296.00
Napoli	20.00	1921—August	
Portville	96.00	Napoli	27.00
Dayton	85.00	Ellicottville	40.00
Great Valley	264.00	Humphrey	45.00
Portville	24.00	1921—September	
Lyndon	71.00	Napoli	8.00
Humphrey	176.00	Humphrey	160.00

Portville	60.00	Ellicottville ...	210.00	
1920—December		Allegany	24.00	
Great Valley...	64.00	1921—October		
Yorkshire	113.00	Ellicottville ...	321.00	
1921—March		Humphrey	329.00	
Indian Reservation Fund	82.00	Great Valley ..	1055.50	
1921—June		Ashford	204.00	
Village of Little Valley	20.00	Humphrey	13.00	
Napoli	10.00	Leon	127.50	
Humphrey	46.00	Ellicottville ...	38.50	
State	364.00	New Albion ...	27.00	
Humphrey	18.00	Dayton	281.00	
				5293.50

From refunds on County Road Machinery—

Erie Railroad Co. demurrage overcharge.....	5.00	
Austin Western Machinery Co. demurrage refund	21.00	
Portable Machinery Co.—freight and labor..	79.90	
Town of Leon for use of roller.....	57.00	162.90

From Town of Dayton—

Draft from Fidelity & Casualty Co. to Wm. A. Wolfe in payment of 4½ weeks Compensation Insurance....	86.54

From Superintendent of Poor for receipt of Poor Farm—

1920		
November receipts.....	108.00	
December "	85.00	
1921		
January "	126.20	
February "	93.00	
March "	526.70	
April "	120.20	
May "	126.50	
June "	105.00	
July "	211.00	
August "	50.50	
September "	50.00	
October "	162.55	1764.65

From interest on Bank deposit—

Salamanca Trust Co.	November	1920	21.24
	December	"	23.30
	January	1921	177.32
	February	"	431.61
	March	"	343.79
	April	"	309.93
	May	"	221.60
	June	"	123.16
	July	"	91.13

August	"	64.27	
September	"	39.78	
October	"	33.20	1880.33

Union National Bank, Franklinville.....	6.26	
Interest on tax loans in New York City.....	13.34	1899.93

Temporary Tax Loans—		
Nov. 27, 1920 — @ 6% $30000.00 due Mar. 27, 1921		
Oct. 29, 1921 — @ 6% 20000.00 due Mar. 20, 1922		50000.00
Temporary Loans on Road Machinery—		
June 23, 1921 — @ 6% $15101.00 due Feb. 23, 1922		
Oct. 26, 1921 — @ 6% 5065.43 due Mar. 26, 1922		20166.43
Temporary Loans for State Road Construction—		
June 6, 1921 — @ 6% $ 8070.16 due Feb. 6, 1922		
June 28, 1921 — @ 6% 21939.68 due Jan. 28, 1922		
July 27, 1921 — @ 6% 25490.23 due Mar. 27, 1922		
Aug. 26, 1921 — @ 6% 44000.00 due Mar. 26, 1922		
Sept. 3, 1921 — @ 6% 369.01 due Feb. 3, 1922		
Sept. 29, 1921 — @ 6% 50000.00 due Mar. 29, 1922		
Oct. 1, 1921 — @ 6% 5185.21 due Mar. 1, 1922		
Oct. 26, 1921 — @ 6% 40000.00 due Mar. 20, 1922		
$195054.29		195054.29

Misc. refunds and overpayments—		
D. L. Jewell—redemption	.41	
Allegany County Treasurer for order.....	24.00	
Mrs. P. H. Nelson—advertising 910 Wayne...	2.40	
U. B. Russell—for deed	.50	
Light Dist. Tax Freedom.....	3.15	30.46

From Corporations and Collectors—Account of 1920 Tax Levy—

Town	Corporations	Collectors
Allegany	$14054.28	$11985.71
Ashford	3887.25	6585.14
Carrollton	10515.11	
Coldspring	3986.95	613.77
Conewango	1273.77	8331.62
Dayton	5369.03	8002.44
East Otto	58.34	6255.48
Elko	2741.31	
Ellicottville	4644.95	8002.43
Farmersville	2984.87	3766.96
Franklinville	4840.91	15614.87
Freedom	2052.20	5797.32
Great Valley	13000.98	772.43
Hinsdale	8649.02	2900.00
Humphrey	303.39	2182.01
Ischua	2662.36	2254.90
Leon	280.61	

Little Valley	3348.69	6254.87	
Lyndon	72.35	2885.21	
Machias	5419.73	4624.52	
Mansfield	3930.16	2510.54	
Napoli	222.15	3232.44	
New Albion	1848.60	9726.25	
Olean Town	11768.84	7060.20	
Olean City	25792.04	110799.81	
Otto	3577.74	4227.77	
Perrysburg	2039.61	6083.22	
Persia	2377.48	10924.85	
Portville	8472.46	5259.15	
Randolph	2075.43	9140.69	
Red House	5333.98		
Salamanca Town	2540.30	627.26	
Salamanca City	3331.20	50381.36	
South Valley	2401.30		
Yorkshire	3158.01	6812.25	
			169015.40
	169015.40	329071.54	329071.54

From taxes returned by collectors as unpaid—		
Real Tax	8304.23	
Personal	43.86	
Corporation	463.07	
Relaid School	1585.32	10396.48

From returned school tax paid before relevy—		
Dist. 1—Hinsdale		19.20
From relevied school tax—		
From Collectors of 1920 State and County Tax	1246.21	
From N Y. & Pa. Co.—Coldspring tax	19.26	
From E. H. Kenney, Clerk, Olean City—		
Not Relaid	6.55	
From Mrs. McGinnis—South Valley tax	13.21	1285.23

From Corporation School Taxes—as per Chap. 216—Laws of 1913—	
November 1920	
W.N.Y. & P. Trac. Co.—Dist. 3—Little Valley	315.32
P. S. & N. R. R. Co.—Dist. 5—Portville	581.90
P. S. & N. R. R. Co.—Dist. 6—Portville	218.68
Penn. R. R. Co.—Dist. 4—Salamanca	287.04
Penn. R. R. Co.—Dist. 2—Red House	449.84
Iroquois Nat. Gas Co.—Dist. 6—Red House	340.88
Penn. R. R. Co.—Dist. 5—Portville	1665.61
Erie R. R. Co.—Dist. 6—Dayton	189.81
P. S. & N. R. R. Co.—Dist. 4—Portville	85.94
December 1920	
Penn. R. R. Co.—Dist. 1—Red House	599.78
P. S. & N. R. R. Co.—Dist. 2—Portville	352.36
Erie R. R. Co.—Dist. 9—Ellington-Conewango	191.23

February 1921			
Iroquois Nat. Gas Co.—Dist. 4—Salamanca..		22.43	
March 1921			
Penn. R. R. Co.—Dist. 4—Salamanca.....		41.01	
October 1921			
Cattaraugus Electric Light & Power Co.—Dist. 1—New Albion		218.18	
Iroquois Nat. Gas Co.—Dist. 7—Portville....		32.16	
Iroquois Nat. Gas Co.—Dist. 6—Portville....		16.01	
Iroquois Nat. Gas Co.—Dist. 2—Little Valley		193.30	
Iroquois Nat. Gas Co.—Dist. 1—New Albion.		757.57	
Penn. R. R. Co.—Dist. 1—Franklinville.....		1023.82	
W.N.Y. & P. Trac. Co.—Dist. 2—Little Valley		95.07	
W.N.Y. & P. Traction Co.—Dist. 6—Portville		265.73	
P. S. & N. R. R. Co.—Dist. 6—Portville.....		235.50	
P. S. & N. R. R. Co.—Dist. 4—Portville.....		86.84	
Penn. R. R. Co.—Dist. 5—Portville.....		2395.62	
Penn. R. R. Co.—Dist. 1—Red House.....		599.78	
Penn. R. R. Co.—Dist. 4—Salamanca.....		290.71	11552.12
From Relaid City Tax—Olean City—			
Received from City Clerk		1656.08	
City Clerk returned as unpaid.....	756.84		
County Treasurer collected ...	736.78	736.78	
Charge erroneous to Olean City	20.06	756.84	2392.86
From 5% on taxes paid after return.....			566.06
From interest on taxes paid after return.....			641.95
From descriptions for tax sale.....			149.75
From tax sale advertising.....			725.15
From redemption advertising			358.10
From City of Salamanca on account.....			750.00
From relaid taxes collected—credit Olean Town..		27.57	
Collector Pettit	1.12		
Curtiss Harbert	1.49		
Geo. Starr	2.24		
Edw. J. Allen	8.20		
Allen—1919 tax	14.52		
	27.57		
From Brush tax on 1920 tax roll—U. B. Russell—lot 3—credit Red House		28.48	
From 1919 tax—lot 26—John Drew—credit Yorkshire by Geo. N. James		25.65	81.70
From Redemption of Tax Sale Certificates—			
1920—November		105.32	
December		63.15	
1921—January		94.20	
February		18.65	

March	10.12	
April	174.35	
June	22.93	
August	143.59	
September	53.50	
October	725.72	1411.53

TOTAL RECEIPTS—GENERAL FUND ..... $ 831586.11

DETAILED DISBURSEMENTS—GENERAL FUND

Separating payments made by County Treasurer from those made by Auditor, Superintendent of Poor and County Clerk.

Paid for County Tax Sale Certificates of 1921 Sale—			
No. 1	5.47		
No. 4	23.66		
No. 5	19.75		
No. 10	123.06		
No. 11	174.97		
No. 26	8.30		
No. 190	224.52		579.73
Paid Attorney General for fine of James Felice for violation of the Liquor Tax Law		273.00	
Paid State Treasurer for fine of Guy Ditcher for violation of Motor Vehicle Laws		64.00	337.00
Paid Direct State Tax—			
One per cent fees up to		1500.00	
State Treasurer		157570.69	159070.69
Paid State Stenographer Tax			3848.72
Paid State Armory Tax			14867.31
Paid Salaries of County Officers—			
Two Election Commissioners @ $600.00	1200.00		
Clerk	900.00		
Stenographer	900.00	3000.00	
County Auditor		1200.00	
County Treasurer	500.00		
Clerk	1200.00		
Stenographer	540.00		
Transfer Tax Clerk	240.00	2480.00	

Janitor of County Buildings at Little Valley		880.00	
District Attorney	3500.00		
Stenographer	1200.00	4700.00	
County Judge	1500.00		
Stenographer	1200.00	2700.00	
Surrogate	1500.00		
Clerk	1000.00		
Stenographer	1176.92	3676.92	
County Clerk	2000.00		
Assistants	8528.00	10528.00	
County Sealer of Weights and Measures		700.00	
County Superintendent of Highways	2133.32		
2 mos. @ 166.66			
9 mos. @ 200.00			
Office help	510.00	2643.32	
Superintendent of Poor		2000.00	
Five District School Superintendents @ 300.00		1500.00	
County Historian—2 mos. @ $125.00		250.00	36258.24
Paid Sheriffs salaries—			
Sheriff ....four quarters @ 725.00		2900.00	
Under Sheriff ....four quarters @ 300.00		1200.00	
Seven Deputies ....four quarters @ 987.50		3950.00	
Matron ....four quarters @ 62.50		250.00	
Two Chaplains ....four quarters @ 25.00		200.00	
Jail Physician ....one quarter @ 100.00			
Jail Physician ....three quarters @ 150.00		550.00	9050.00
Paid Rocky Crest Sanatorium—			
Payrolls signed by Superintendent and Board of Managers, and audited by Civil Service Commission—			
Superintendent		2617.99	
Employees		7775.10	
Visiting Nurse		975.00	11368.09

Thirteen payments—October payroll of last year did not arrive in time to get in last year's work.

Paid Orders of Child Welfare Board and charge towns—		
Allegany	1004.50	
Carrollton	80.00	
Dayton	225.00	
Hinsdale	108.00	
Olean City	1233.10	
Olean Town	110.00	
Persia	265.00	
Portville	105.00	
Randolph	175.00	
Salamanca	665.00	3970.60
Paid Farm Bureau, as per Resolution		4500.00
Paid Temporary Tax Loan—	Int.	
Dated Nov. 27, 1920 @ 6% due Mar. 27, 1921	600.00	30000.00
		600.00
Paid Temporary Loan for Road Machinery—		
Dated Oct. 18, 1920 @ 6% due Mar. 18, 1921	652.13	26085.35
which paid for 5 car unloaders, 3 rollers and 1 giant grader bought last year.		652.13
Paid Temporary Loans for State Road Construction—		
dated		
$ 6765.16 Feb. 24, 1920 @ 5% for one year...	338.26	
1874.82 Mar. 29, 1920 @ 5% due Jan. 29, 1921	78.12	
$ 8639.98	416.38	8639.98
		416.38
Paid Temporary Loans for County and Town Road Construction—		
dated due		
$10000.00 Aug. 9, 1920 @ 6% Feb. 9, 1921	300.00	
15000.00 Sept. 13, 1920 @ 6% Feb. 13, 1921	384.99	
15000.00 Oct. 9, 1920 @ 6% Mar. 9, 1921	377.50	
9000.00 Nov. 20, 1920 @ 6% Mar. 20, 1921	181.50	
15000.00 Oct. 28, 1920 @ 6% Mar. 28, 1921	375.00	
8000.00 Nov. 13, 1920 @ 6% Apr. 13, 1921	201.33	
72000.00	1820.32	72000.00
		1820.32
Paid Special orders of District Attorney—		
Authorized by Board		5114.21

SPECIAL ORDERS OF DISTRICT ATTORNEY

November 1920	Edwin R. Olds	$ 98.00
	A. M. Laidlaw	100.00
	Dennis Bardenett	20.00
December 1920	John H. Howe	10.00
	A. M. Laidlaw	100.00
	A. M. Laidlaw	50.00
January 1921	Madeline Hennessy	12.40

		Pinkerton Nat. Detective Agency	544.44
		A. M. Laidlaw	200.00
		Railway & Industrial Protective Assn. ,Inc.	189.77
		Railway & Industrial Protective Assn., Inc.	55.50
		Railway & Industrial Protective Assn., Inc.	57.70
		A. M. Laidlaw	100.00
February	1921	A. M. Laidlaw	50.00
March	1921	Lewis Reinhardt	125.22
		Charles E. Black	101.62
		Charles Black	27.23
		Louis Rheinhardt	39.83
April	1921	Ed. Williams	20.28
		A. M. Laidlaw	50.00
		Wm. H. Ross	110.04
		A. M. Laidlaw	50.00
		Dr. C. A. Potter	100.00
		Dr. C. A. Potter	100.00
May	1921	Lee Johnson	19.70
		C. E. Black	34.87
		Tracy Coddington	25.00
		Louis Rheinhardt	39.00
		Ross Detective Bureau	526.42
June	1921	Walter J. Fremming	15.00
		Ross Detective Bureau	30.34
July	1921	Tracy Coddington	150.00
		J. L. Raiser	50.00
		Tracy Coddington	100.00
		Frank Oppenheimer	177.71
		A. M. Laidlaw	50.00
		Frank Oppenheimer	210.00
August	1921	John March	90.00
		A. M. Laidlaw	50.00
September	1921	W. A. Bragg	15.00
		Pinkerton Nat. Detective Agency	141.97
		J. M. Seymour	38.00
		Frank Oppenheimer	73.23
October	1921	Nicholas Tomon	10.00
		R. T. Mallery	150.00
		Ralph Gustaferro	20.00
		A. M. Laidlaw	100.00
		M. J. McGurn, Jr.	5.25
		Pinkerton Nat. Detective Agency	54.69
		Pinkerton Nat. Detective Agency	265.78
		Pinkerton Nat. Detective Agency	30.22
		John March	330.00
TOTAL			$ 5114.21

Paid—Three Jail Bonds—Nos. 49-50-51 @ 1000.00		3000.00
Paid interest @ 4% on Jail Bonds—due semi-annually—		
March 1921 on 9000.00	180.00	
Oct. 1921 on 6000.00	120.00	300.00

Paid orders of Board of Supervisors and County Auditor..		133622.85
Paid orders of Superintendent of Poor.....		24800.85
Paid Juror certificates of County Clerk.....	23009.90	
Paid Witness certificates of County Clerk.....	1492.04	24501.94

Paid Society for Prevention of Cruelty to Children as per Resolution		300.00
Paid Society for Prevention of Cruelty to Animals as per Resolution		300.00
Paid Claude C. Cole balance on contract—painting County Home Buildings as per Resolution		300.00
Paid orders of Judges of Supreme Court and Court of Appeals—Counsel for Defense—		
O. E. Black—People vs. Gracia	359.91	
W. W. Waring—People vs. Sanckey	268.54	
J. W. Ellis—People vs. Sanckey	197.50	
J. K. Ward—People vs. Morrison	267.50	
A. E. Krieger—People vs. Morrison	281.38	
P. S. Collins—People vs. Hamilton	250.00	
R. E. Murrin—People vs. Hamilton	250.00	1874.83

Paid orders of Supreme Court Judges for Stenographers' services—		
M. F. Bensley	166.50	
R. W. Walsh	89.50	
J. J. Healy	164.75	
A. R. Jenkins	63.95	
M. K. Barker	50.00	
M. F. Odell	28.00	
Hattie Locke	10.00	
H. M. C. Saunders	10.00	582.70

Paid orders of County Judge for Stenographers' services—		
Miss Hennessy	10.70	
Miss Hennessy	6.00	
Miss Hennessy	41.20	
Miss Kenyon	15.00	72.90

Paid order of County Judge for Insane Examination.....		25.00
Paid Miscellaneous refunds—		
D. L. Jewell—redemption overpayment ...	.41	
Allegany County order	24.00	
Mrs. P. H. Nelson—910 Wayne advertising	2.40	
U. B. Russell overpaid for deed.....	.50	
E. J. Cheney—Freedom light district tax..	3.15	30.46

Paid County Treasurer for tax searches and deeds paid for by individuals	109.80
Paid State Highway Sinking Fund and Interest.....	3156.54

Paid orders of Superintendent of Highways and Highway Committee for County Road Machinery—

June—1 car unloader—South Dayton	1385.00	
1 road roller	4200.00	
1 scarifier	500.00	
2 Monarch 10-ton rollers	9016.00	
Oct.—1 car unloader—Freedom	1530.00	
1 car unloader—Ellicottville	1400.00	
1 car unloader—Carrollton	1400.00	
1 scoop conveyor with gasoline engine and belt	735.43	20166.43

A crushing plant costing $420.43 was also bought but was paid for by Auditors order.

Paid sworn bills, with the OK of the committee, for injury received on road construction—

Ashford—Millicent H. Timms	20.00		
Ashford—Dr. E. L. Fish	10.00	30.00	
Leon—C. W. Mosher		5.00	
Machias—W. S. Pierce		125.00	160.00

Paid orders of State Highway Commissioner for County construction of State Roads—

Cattaraugus—Dayton—Part 1 — Road 1568	38929.91	
Cattaraugus—Dayton—Part 2 — Road 1569	56670.16	
Great Valley—Ellicottville — Part 2 — 1509	91600.00	
Bradford—Carrollton—Part 2 — Road 8018	1454.22	188654.29

Paid Highway Maintenance amounts included by Towns in 1920 tax levy—

Allegany	300.00	
Carrollton	100.00	
Conewango	350.00	
Dayton	150.00	
East Otto	100.00	
Great Valley	350.00	
Hinsdale	450.00	
Leon	200.00	
Little Valley	300.00	
Machias	100.00	
New Albion	400.00	
Olean Town	200.00	
Otto	200.00	
Persia	100.00	
Portville	150.00	
Randolph	150.00	
Salamanca	100.00	3700.00

Paid County and Town Road account, amounts included by Towns in 1920 tax levy—

Ashford	1019.07	
Dayton	1827.91	
East Otto	206.11	
Ellicottville	512.29	
Farmersville	286.14	
Franklinville	7.51	
Great Valley	657.43	
Leon	213.03	
Little Valley	5.87	
Lyndon	540.87	
Machias	472.11	
Napoli	33.00	
New Albion	6.78	
Olean Town	638.47	
Otto	2.26	
Perrysburg	2.90	
Randolph	437.22	
Yorkshire	1717.88	8586.85

Paid Collectors in Tax Settlement—

Carrollton	239.77	
Elko	1928.45	
Great Valley	41.74	
Hinsdale	24.08	
New Albion	4.30	
Olean City	292.28	
Persia	28.89	
Red House	1575.33	
South Valley	670.13	4804.97

Paid—Refunded taxes as per resolution—

Salvation Army	29.56		
Frank Herron	9.85	charge Olean City	39.41

Paid cancellation of tax sale, by resolution and charged towns—

Town of Salamanca				
Tax Sale Cert. 222—Sale of 1919			46.25	
Town of South Valley				
Tax Sale Cert. 169—Sale of 1911		19.19		
Tax Sale Cert. 159—Sale of 1912		8.47		
Tax Sale Cert. 163—Sale of 1913		9.29		
Tax paid Oct. 6	1914	9.11		
Tax paid Oct. 12,	1915	13.82	59.99	160.13

Paid John Kratts, Collector, Dist. 1, Hinsdale, for a returned school tax paid before relevy..... 19.20

Paid School Collectors amounts received from Corporations, as per Chapter 216, Laws of 1913—

Collector	Dist.	Town		
Warren A. Grant	3	Little Valley	315.32	
Cora Borst	6	Portville	218.68	
M. H. Carr	5	Portville	581.90	
Chas. Smith	4	Salamanca	287.04	
J. W. Sharpe	2	Red House	449.84	
Ben Drew	6	Red House	340.88	
M. H. Carr	5	Portville	1665.61	
Jacob Volk	6	Dayton	189.81	
A. L. Ecklin	4	Portville	85.94	
Jennie Cargill	1	Red House	599.78	
E. E. Eldridge	2	Portville	352.36	
Wells Myers	9	Ellington-Conewango	191.23	
C. C. Moffit	4	Salamanca	22.43	
C. C. Moffit	4	Salamanca	41.01	
Erwin A. Bruss	1	New Albion	218.18	
Thos. Washburn	7	Portville	32.16	
Frank G. Daniels	2	Little Valley	193.30	
Cora Borst	6	Portville	16.01	
Erwin A Bruss	1	New Albion	757.57	
Wm. L. McNall	1	Franklinville	1023.82	
Frank G. Daniels	2	Little Valley	95.07	
Cora Borst	6	Portville	265.73	
A. L. Ecklin	4	Portville	86.84	
Cora Borst	6	Portville	235.50	
Jennie Cargill	1	Red House	599.78	
M. H. Carr	5	Portville	2395.62	
W. H. Mohr	4	Salamanca	290.71	11552.12

PAID PURCHASERS ACCOUNT OF TAX SALE CERTIFICATES REDEEMED

Purchaser	Cert. No.	Sale of	Amount	Total
Geo. C. Babcock	46	1921	$ 35.24	$ 35.24
Henry Foote	36	1920	15.48	15.48
Bank of Gowanda	128	1916	38.54	
Bank of Gowanda	129	1916	8.92	
Bank of Gowanda	101	1917	48.98	
Bank of Gowanda	102	1917	13.17	109.61
C. F. Hess	97	1917	16.33	
C. F. Hess	129	1920	14.90	
C. F. Hess	43	1920	33.77	

C. F. Hess	2	1920	5.85	
C. F. Hess	22	1921	81.57	
C. F. Hess	202	1920	13.59	
C. F. Hess	26	1920	34.41	
C. F. Hess	156	1920	9.47	
C. F. Hess	157	1920	30.96	
C. F. Hess	158	1920	3.12	
C. F. Hess	159	1920	3.12	
C. F. Hess	160	1920	3.17	
C. F. Hess	1	1920	22.93	
C. F. Hess	109	1920	10.12	
C. F. Hess	59	1920	4.06	
C. F. Hess	60	1920	4.06	
C. F. Hess	96	1920	4.46	
C. F. Hess	97	1920	4.46	
C. F. Hess	98	1920	4.46	
C. F. Hess	101	1920	5.10	
C. F. Hess	102	1920	5.10	
C. F. Hess	103	1920	5.10	
C. F. Hess	104	1920	5.10	
C. F. Hess	105	1920	5.10	
C. F. Hess	117	1920	4.51	
C. F. Hess	44	1920	4.75	
C. F. Hess	122	1920	13.31	
C. F. Hess	89–90–91	1920	12.08	
C. F. Hess	67–68–69–58	1920	17.33	
C. F. Hess	39	1920	19.99	
C. F. Hess	167	1920	12.97	
C. F. Hess	132	1920	81.74	
C. F. Hess	186	1920	48.96	
C. F. Hess	187	1920	36.71	
C. F. Hess	225	1920	23.20	
C. F. Hess	86–87–88	1920	14.28	
C. F. Hess	148–149–150	1920		
C. F. Hess	151–152–153	1920		
C. F. Hess	154–155	1920	183.58	
C. F. Hess	115	1921	8.58	
C. F. Hess	21	1921	16.41	
C. F. Hess	58	1921	5.23	
C. F. Hess	134	1921	51.83	
C. F. Hess	135	1921	72.13	
C. F. Hess	141	1921	36.70	994.60
Mrs. Chas. M. Lippert	134	1919	34.71	34.71
V. R. Lynde	237	1919	30.03	30.03
A. E. Montie	182	1919	11.38	11.38
D. E. Powell	45	1919	7.79	7.79

Jean L. Reed	25	1920	13.31	
Jean L. Reed	205	1920	18.65	
Jean L. Reed	41	1921	7.83	
Jean L. Reed	20	1921	20.74	60.53
U. B. Russell	149	1919	9.50	
U. B. Russell	179	1919	8.28	
U. B. Russell	27	1920	66.70	
U. B. Russell	185	1920	14.60	
U. B. Russell	126	1920	13.08	112.16

TOTAL ..... $ 1411.53

TOTAL DISBURSEMENTS—GENERAL FUND .....$ 821357.55

STATEMENT OF GENERAL FUND

AFTER CLOSING BOOKS FOR THE YEAR

RESOURCES		LIABILITIES
....	Portville share State Road	$ 1395.00
$ 1584.19	County Tax Sale Certificates	
....	Temporary Loans	235220.72
....	School District Superintendents	250.00
50452.21	Road Machinery	
1053.17	Allegany	
....	Ashford	.07
118.52	Carrollton	
2.66	Coldspring	
....	Conewango	.86
230.88	Dayton	
13.05	East Otto	
1.19	Elko	
....	Ellicottville	49.08
.15	Farmersville	
41.53	Franklinville	
.20	Freedom	
28.20	Great Valley	
107.91	Hinsdale	
139.19	Humphrey	
24.89	Ischua	
....	Leon	.01
19.94	Little Valley	
....	Lyndon	.08
.18	Machias	
4.34	Mansfield	
31.84	Napoli	
42.81	New Albion	
518.91	Olean Town	
1600.65	Olean City	

	....Otto	.24
15.66	....Perrysburg	
290.50	....Persia	
106.19	....Portville	
279.06	....Randolph	
	....Red House	28.73
59.71	....Salamanca Town	
122.47	....Salamanca City	
62.12	....South Valley	
	....Yorkshire	20.93
$ 56952.32	Ledger Accounts	$ 236965.72

25923.78	....Cash on hand November 1, 1921.....	
154089.62	....Balance representing County liabilities....	
$ 236965.72		$ 236965.72

UNPAID 1920 RETURNED TAXES

Charged Back to Towns with 5% Fee—10% Interest

ALLEGANY

Name	Real	Relaid City	Personal	Corporation	Relaid School	Description	Charge Town
Jos. A. Gallets.....	3.30						
John Johnson Est...	1.91						
D. B. Mosure.....	3.83						
Louisa Sheean	6.17						
M. P. Weaver	1.74						
Harry Weaver	3.83					1.50	25.40

CARROLLTON

Jesse Backer	2.27						
David Laughlin					5.46		
Margaret McNally ..	6.05						
James Murray	1.70						
John Quinlan Est....	4.25						
John Quinlan Est....	3.40						
E. R. Schoonmaker Est.	1.51						
Williams & Turner..					9.10		38.80

COLDSPRING

Western Union Tel. Co.					2.63		3.02

ELKO

David Brailey	1.92						2.21

FRANKLINVILLE

Mrs. A. M. Farrar Heirs		10.27			11.81

GREAT VALLEY

Maples Tel. Co.....			5.71		
Maples Tel. Co.....			2.72		
J. C. Scott.....	11.33				
J. C. Scott.....	2.72				28.03

HUMPHREY

Odell & Eddy.....		5.03			
Odell & Eddy.....		5.03			11.57

ISCHUA

Levi Pratt	17.88				
Slingerland, Bender & Lee.....	2.78			1.72	25.74

LITTLE VALLEY

Emery Sweetland Est.	19.90				
Emery Sweetland Est.	1.15				
Wm. Willis Est.....	12.51				38.60

MANSFIELD

Maples Tel. Co.....			3.66		4.21

NAPOLI

Mrs. Chas. Reed.....	13.54			13.48 .75	31.82

NEW ALBION

Geo. Marsh	4.48				
Elizabeth Perry		8.71			
Nora Taylor		6.70			
Iroquois Utilities Co.			2.68		
Iroquois Utilities Co.			14.32		42.43

OLEAN TOWN

J. E. Borst	1.98				
Mrs. Ann Blackwell Est.	17.33				
Edward Cook Est....				1.11	
Edward Cook Est....	5.94			3.36	
Thos. Delany	30.70				
Addie Eaton	2.47				
Mamie English	21.78			14.91	

G. C. Fletcher	21.78					
First Nat. Bank	19.80					
Wm. Hale	4.95					
Mrs. Ethel Hannigan	11.88					
Jesse Jobe	12.87				8.95	
Eli M. Kelley	2.97					
Endsworth Lacount .	5.94					
Geo. A. Larkin	2.97					
Thos. G. Newman Est.	3.96					
Geo. and Katrina Prozek	1.98					
Katherine and John Petracy	1.98					
B. T. Reynolds.....	2.47					
Alvie Smith	3.46					
Mrs. Agnes Smith...	4.46					
Raymond Sunderlin .	1.98					
Fred Swagiard	9.90					
Albert Swanson	3.96					
Gertrude Ward	4.45					
Walter Washburn ...	6.93					
D. D. Welch	2.97					
Clarence Whitehead .	3.96					
Charles Weld	1.98					
Allen B. Williams ...	85.16					
Amer. Tel. & Tel. Co.				28.72		
Amer. Tel. & Tel. Co.				5.94		420.85

OLEAN CITY

H. W. Marcus	14.63					
John Naugurny	.49					
African M. E. Church		11.46				
Nellie T. Coughlen ..	.49					
Nellie T. Coughlen ..	.49					
Orazio Gagliaardi ...	1.46					
City of Olean	10.73					
Ellen Mooney		8.60				
Harry Kupp	9.85					
H C. O'Neil	14.19					
Edw. Smith et al....	6.05					
Thos. Sexton Est....	8.19					
City of Olean	14.43					
Seth Davis	7.07					
N. A. Gregory			6.10			
Nick and I. Gregoris.			3.07			
E. C. Ostrander			6.10			
W. C. Boss	15.11					
Rev. Hugh Boyd	13.51					
Joseph O'Hern	20.48					199.38

PERSIA

Bessie Matock	2.96	
W. W. Welch	2.37	
Frank White Est. ...	.67	
Sarah Kerr	7.56	
Odd Fellows Lodge ..	9.46	26.47

PORTVILLE

Elizabeth Sloan	.61	.72

RANDOLPH

Mrs. Chas. Armstrong	6.23	
Mrs. Frank Helms...	9.34	
Mrs. Dan'l Merritt ..	19.58	
Geo. Madison	31.15	
Mrs. M. A. Roberts..	1.67	
Chas. L. Smith	9.90	
A. E. Town	13.62	105.21

SALAMANCA

City of Salamanca...	6.20	
City of Salamanca...	1.13	
Georgianna Billings .	4.23	13.30

SOUTH VALLEY

John Venman	2.06	2.37

YORKSHIRE

West. Union Tel. Co.	3.90	4.49
TOTAL		$ 1036.43

TOWNS IN ACCOUNT WITH COUNTY

ALLEGANY—	Dr.	Cr.	Bal.
Child Welfare orders	$ 1004.50	$	$
Auditor order—Insane Examination	25.00		
Unpaid 1920 taxes	25.40		
	1054.90		
Cr. excess 1920 tax roll.....		1.73	1053.17

ASHFORD—			
Deficit 1920 tax roll	1.11		—
Cr. error addition 1920 tax roll....		1.18	.07
CARROLLTON—			
Child Welfare orders	80.00		
Deficit 1920 tax roll	.22		
Unpaid 1920 taxes	38.80		
	119.02		
Cr. South Penn Oil Co. overpaid 1920 tax		.50	118.52
COLDSPRING—			
Unpaid 1920 taxes	3.02		
Cr. excess 1920 tax roll.....		.36	2.66
CONEWANGO—			
Cr. excess 1920 tax roll		.86	.86
DAYTON—			
Child Welfare orders	225.00		
Deficit 1920 tax roll	6.18		
	231.18		
Cr. error footing 1920 tax roll....		.30	230.88
EAST OTTO—			
Deficit 1920 tax roll	.14		
Error assessment—Bauman	12.91		
	13.05		13.05
ELKO—			
Unpaid 1920 taxes	2.21		
Cr. by excess 1920 tax roll.....		1.02	1.19
ELLICOTTVILLE—			
Cr. by excess 1920 tax levy.....			49.08

FARMERSVILLE—			
Deficit 1920 tax roll	.15		.15
FRANKLINVILLE—			
Deficit 1920 tax roll	.58		
Order for Hospital Care of Poor..	29.14		
Unpaid 1920 taxes	11.81		41.53
	41.53		
FREEDOM—			
Deficit 1920 tax roll	.20		.20
GREAT VALLEY—			
Error footing 1920 tax roll.....	.75		
Unpaid 1920 taxes	28.03		
	28.78		
Cr. by excess 1920 tax roll.....		.58	28.20
HINSDALE—			
Child Welfare orders	108.00		
Cr. by excess 1920 tax levy.....		.09	107.91
HUMPHREY—			
Error footing 1920 tax roll	1.26		
Hospital care of Poor	126.86		
Unpaid 1920 taxes	11.57		
	139.69		
Cr. by excess 1920 tax levy.....		.50	139.19
ISCHUA—			
Unpaid 1920 taxes	25.74		
Cr. by excess 1920 tax levy.....		.85	24.89
LEON—			
Error footing 1920 tax roll.....	.02		
Cr. by excess 1920 tax levy.....		.03	.01

LITTLE VALLEY—			
Addition 1920 tax roll less than levy	1.02		
Unpaid 1920 taxes	38.60		
	39.62		
Cr. by excess 1920 tax levy.....		19.68	19.94
LYNDON—			
Excess 1920 tax roll—Cr.		.08	.08
MACHIAS—			
Deficit 1920 tax roll	.18		.18
MANSFIELD—			
Deficit 1920 tax roll	.13		
Unpaid 1920 taxes	4.21		4.34
	4.34		
NAPOLI—			
Deficit 1920 tax roll	.02		
Unpaid 1920 taxes	31.82		
	31.84		31.84
NEW ALBION—			
Deficit 1920 tax roll	.03		
Addition 1920 tax roll short of levy	.35		
Unpaid 1920 taxes	42.43		
	42.81		42.81
OLEAN TOWN—			
Child Welfare orders	110.00		
Deficit 1920 tax roll	.51		
Error addition 1920 tax roll.....	15.12		
Unpaid 1920 taxes	420.85		
	546.48		
Cr. by relaid tax paid by collector		1.12	
by relaid tax Harbert & Starr		3.73	
by relaid tax Allen		8.20	
by 1921 Allen tax that was charged to town		14.52	
		27.57	518.91

OLEAN CITY—			
Child Welfare orders	1233.10		
Deficit 1920 tax roll	20.26		
Refund Salvation Army tax	29.56		
Refund Frank Herron tax	9.85		
1920 tax footing short of warrant.	108.50		
Unpaid 1920 taxes	199.38		
	1600.65		1600.65
OTTO—			
Cr. by excess 1920 tax roll		.24	.24
PERRYSBURG—			
Order for care of Poor	16.65		
Deficit 1920 tax roll	.03		
	16.68		
Cr. by error addition 1920 tax roll		1.02	15.66
PERSIA—			
Child Welfare orders	265.00		
Footing 1920 tax roll short of levy	1.42		
Unpaid 1920 taxes	26.47		
	292.89		
Cr. by excess 1920 tax levy		2.39	290.50
PORTVILLE—			
Child Welfare orders	105.00		
Deficit 1920 tax roll	.47		
Unpaid 1920 taxes	.72		
	106.19		106.19
RANDOLPH—			
Child Welfare orders	175.00		
Addition 1920 tax roll short of levy	1.01		
Unpaid 1920 taxes	105.21		
	281.22		
Cr. by excess 1920 tax roll		2.1[illegible]	[illegible]

RED HOUSE—

Cr. by excess 1920 tax levy.....		.25	
by brush tax U. B. Russell Lot 3		28.48	28.73

TOWN OF SALAMANCA—

Cancellation tax sale Cert. 222.... sale of 1919	46.25		
Deficit 1920 tax roll	.16		
Unpaid 1920 taxes	13.30		
	59.71		59.71

CITY OF SALAMANCA—

Child Welfare orders	665.00		
Deficit 1920 tax roll	.04		
Hospital care of Poor	207.43		
	872.47		
Cr. by cash		750.00	122.47

SOUTH VALLEY—

Cancellation—			
Tax Sale Cert. 169—sale of 1911			
Tax Sale Cert. 159—sale of 1912			
Tax Sale Cert. 163—sale of 1913 and 1914 and 1915 taxes.....	59.88		
Unpaid 1920 taxes	2.37		
	62.25		
Cr. by excess 1920 tax roll.....		.13	62.12

YORKSHIRE—

Addition 1920 tax roll short of levy	.23		
Unpaid 1920 taxes	4.49		
	4.72		
Cr. by 1919 tax lot 26 that was charged to town		25.65	20.93

TAX SALE CERTIFICATES

Held by Cattaraugus County November 1, 1921

Cert. No.	Year	Town	Amount	Total
160	1902	Red House	$ 32.60	

162	1902	Red House	25.25	
163	1902	Red House	27.80	$ 85.65
186	1903	Carrollton	6.55	
188	1903	Carrollton	7.60	
191	1903	Carrollton	7.45	
194	1903	Carrollton	9.06	
196	1903	Olean Town	4.32	
197	1903	Olean Town	6.54	
199	1903	Olean Town	4.15	45.67
9	1904	Carrollton	8.29	
20	1904	Carrollton	6.38	
21	1904	Carrollton	5.12	
23	1904	Carrollton	20.57	
24	1904	Carrollton	9.53	
27	1904	Carrollton	9.12	
34	1904	Carrollton	5.91	64.92
7	1905	Carrollton	6.98	
19	1905	Carrollton	7.10	
20	1905	Carrollton	5.74	
22	1905	Carrollton	12.35	
32	1905	Carrollton	5.62	37.79
10	1906	Carrollton	7.70	
26	1906	Carrollton	6.57	
31	1906	Carrollton	6.54	
41	1906	Elko	14.06	
77	1906	New Albion	7.78	
171	1906	South Valley	9.26	51.91
21	1907	Carrollton	15.62	
22	1907	Carrollton	14.94	
23	1907	Elko	22.58	
25	1907	Elko	20.02	
44	1907	Machias	14.67	
52	1907	New Albion	14.09	
120	1907	South Valley	12.19	114.11
8	1908	Allegany	60.33	
33	1908	Coldspring	6.60	
34	1908	Coldspring	9.65	
35	1908	Coldspring	7.70	
121	1908	South Valley	6.11	
124	1908	South Valley	10.21	
125	1908	South Valley	6.80	107.40

39	1910	Franklinville	8.68	
77	1910	New Albion	10.98	
124	1910	Olean City	13.12	32.78
25	1912	Conewango	77.13	
29	1912	Elko	5.23	
31	1912	Elko	15.52	
34	1912	Hinsdale	11.11	108.99
19	1913	Elko	5.85	5.85
21	1914	Coldspring	14.76	
25	1914	Coldspring	30.36	
32	1914	Elko	6.75	
85	1914	Red House	4.33	
104	1914	South Valley	4.69	60.89
16	1915	Elko	12.34	12.34
22	1916	Elko	9.78	
136	1916	Portville	2.44	12.22
15	1917	Elko	3.05	
16	1917	Elko	7.43	
124	1917	South Valley	5.43	15.91
6	1918	Allegany	10.86	
7	1918	Allegany	19.53	
19	1918	Elko	7.50	
61	1918	Olean Town	11.85	
330	1918	Portville	42.84	92.58
4	1919	Allegany	11.97	
16	1919	Elko	7.09	
35	1919	Napoli	21.52	
193	1919	Persia	36.22	
195	1919	Persia	54.84	
239	1919	Hinsdale	7.20	138.84
18	1920	Elko	6.10	
19	1920	Ellicottville	10.51	16.61

1	1921	Allegany	5.47	
4	1921	Allegany	23.66	
5	1921	Allegany	19.75	
10	1921	Conewango	123.06	
11	1921	Dayton	174.97	
26	1921	Humphrey	8.30	
190	1921	Persia	224.52	579.73
TOTAL				$1584.19

REPORT OF TEMPORARY LOANS OF CATTARAUGUS COUNTY OUTSTANDING NOVEMBER 1, 1921, BEARING 6% INTEREST, PAYABLE IN 1922

COUNTY AND TOWN ROADS

Date of Certificate of indebtedness	Amount	Date of Maturity	
Feb. 1, 1921	$10000.00	Feb. 1, 1922	
June 9, 1921	25000.00	Feb. 9, 1922	
July 8, 1921	25000.00	Feb. 8, 1922	
July 21, 1921	25000.00	Mar. 21, 1922	
Aug. 15, 1921	25000.00	Mar. 15, 1922	
Aug. 19, 1921	25000.00	Mar. 19, 1922	
Aug. 19, 1921	25000.00	Mar. 19, 1922	
Sept. 17, 1921	25000.00	Mar. 17, 1922	
Sept. 17, 1921	10000.00	Mar. 17, 1922	
Oct. 1, 1921	10000.00	Mar. 20, 1922	
Oct. 1, 1921	10000.00	Mar. 20, 1922	
Oct. 1, 1921	10000.00	Mar. 20, 1922	
Oct. 1, 1921	10000.00	Mar. 20, 1922	
Oct. 1, 1921	10000.00	Mar. 20, 1922	
Oct. 1, 1921	25000.00	Mar. 20, 1922	
Oct. 1, 1921	25000.00	Mar. 20, 1922	$295000.00

STATE ROADS

June 28, 1921	21939.68	Jan. 28, 1922	
July 27, 1921	25490.23	Mar. 27, 1922	
Aug. 26, 1921	44000.00	Mar. 26, 1922	
Sept. 3, 1921	369.01	Feb. 3, 1922	
Sept. 29, 1921	50000.00	Mar. 29, 1922	
Oct. 1, 1921	5185.21	Mar. 1, 1922	
Oct. 26, 1921	10000.00	Mar. 20, 1922	
Oct. 26, 1921	10000.00	Mar. 20, 1922	
Oct. 26, 1921	10000.00	Mar. 20, 1922	
Oct. 26, 1921	10000.00	Mar. 20, 1922	
June 6, 1921	8070.16	Feb. 6, 1922	195054.29

MACHINERY AND TOOLS

Oct. 26, 1921	5065.43	Mar. 26, 1922	
June 23, 1921	15101.00	Feb. 23, 1922	20166.43

GENERAL TAX LOAN

Oct. 29, 1921	10000.00	Mar. 20, 1922	
Oct. 29, 1921	10000.00	Mar. 20, 1922	20000.00
			$530220.72

REPORT OF UNMATURED COUNTY JAIL BONDS OF CATTARAUGUS COUNTY, ISSUED FOR THE ERECTION OF COUNTY JAIL, AND OUTSTANDING ON NOVEMBER 1, 1921, BEARING FOUR PER CENT INTEREST, PAYABLE SEMI-ANNUALLY

No.	Date Issued	To Whom Issued	Matured	Amount
52	April 1, 1904	Albany Savings Bank	April 1, 1922	$1000.00
53	April 1, 1904	Albany Savings Bank	April 1, 1922	1000.00
54	April 1, 1904	Albany Savings Bank	April 1, 1922	1000.00
55	April 1, 1904	Albany Savings Bank	April 1, 1923	1000.00
56	April 1, 1904	Albany Savings Bank	April 1, 1923	1000.00
57	April 1, 1904	Albany Savings Bank	April 1, 1923	1000.00

TOTAL $6000.00

BOARD OF SUPERVISORS OF CATTARAUGUS COUNTY:

In accordance with Chapter 60, Article 7, Section 152, of the Consolidated Laws, I hereby report to your honorable body the following redemption advertising, being the expense of publication of notices required by Law to redeem property from tax sale of 1920, against the following property and owners thereof, as required by above Tax Law:

COLDSPRING

Assessed to	Lot	Acres	Red. Adv.	10%	Total
Duckwich Estate	18	67	2.05	.21	2.26

DAYTON

Frank Lapham Estate.....	23	¼	5.55	.56	6.11
Byron Remington	14	1	8.60	.86	9.46

ELKO

Clara McDonald	34	25	1.65	.17	1.82
Mary Northrup	43	194	1.90	.19	2.09
Western Union Tel. Co.....	poles and wires		1.35	.14	1.49

ELLICOTTVILLE

Ellicottville Light, Heat and Power Co.	pipes		.90	.09	.99

GREAT VALLEY

Mathew Hallinan	16	98	1.55	.16	1.71
Mathew Hallinan	24	44	1.40	.14	1.54

HUMPHREY

John B. Salisbury	49	80	1.95	.20	2.15

LEON

Nathan Gellman & Sam Drong	46	100	2.90	.29	3.19

LITTLE VALLEY

John Daily	71	30	1.90	.19	2.09

MACHIAS

Heirs Adeline Gibson	41	¾	1.80	.18	1.98

OLEAN CITY

Chas. W. Andrus	75	Martha	2.05	.21	2.26
Mary Barleon	33	Elayne	2.40	.24	2.64
Mrs. C. C. Bolling	33	Martha	2.65	.27	2.92
B. E. Border	4	Front	2.20	.22	2.42
B. E. Border	8	Front	2.15	.22	2.37
B. E. Border	148	Deleware	2.35	.24	2.59
B. E. Border	149	Deleware	2.35	.24	2.59
B. E. Border	151	Deleware	2.35	.24	2.59
B. E. Border	152	Deleware	2.35	.24	2.59
B. E. Border	171	Deleware	2.35	.24	2.59
B. E. Border	172	Deleware	2.35	.24	2.59
B. E. Border	271	Deleware	2.35	.24	2.59
B. E. Border	272	Deleware	2.35	.24	2.59
B. E. Border	98	Deleware	2.25	.23	2.48
B. E. Border	231	Prospect	2.35	.24	2.59
B. E. Border	16	Deleware	2.55	.26	2.81
B. E. Border	3	Deleware	2.55	.26	2.81
B. E. Border	11	Elmwood	2.55	.26	2.81
B. E. Border	9	Elmwood	2.55	.26	2.81
B. E. Border	7	Elmwood	2.55	.26	2.81
B. E. Border	5	Elmwood	2.55	.26	2.81
B. E. Border	4	Deleware	2.55	.26	2.81

B. E. Border	12	Elmwood	2.55	.26	2.81
B. E. Border	10	Elmwood	2.55	.26	2.81
B. E. Border	8	Elmwood	2.55	.26	2.81
B. E. Border	6	Elmwood	2.55	.26	2.81
B. E. Border	31	Highland	2.25	.23	2.48
B. E. Border	32	Highland	2.30	.23	2.53
B. E. Border	33	Highland	2.30	.23	2.53
B. E. Border	34	Highland	2.30	.23	2.53
B. E. Border	266	Highland	2.30	.23	2.53
B. E. Border	38	Highland	2.30	.23	2.53
B. E. Border	254	Front	2.30	.23	2.53
B. E. Border	255	Front	2.30	.23	2.53
B. E. Border	256	Front	2.30	.23	2.53
Laura T. Burlingame	115	Deleware	2.35	.24	2.59
Laura T. Burlingame	114	Deleware	2.35	.24	2.59
August Campagnari	401	Bush	2.75	.28	3.03
Walter Coats	213	Prospect	2.25	.23	2.48
Walter Coats	214	Prospect	2.35	.24	2.59
Walter Coats	215	Prospect	2.35	.24	2.59
Leon S. Cole	16	Helen	2.50	.25	2.75
Leon S. Cole	17	Helen	2.50	.25	2.75
Edward Lawson and one	100	Deleware	2.25	.23	2.48
Mildred and Samuel Lyons		West of Clark	3.25	.33	3.58
Mary Melare	267	Highland	2.45	.25	2.70
Alexander Mickuk	1627	Avenue A	2.45	.25	2.70
Mrs. Margaret Ruff	1314	Washington	2.40	.24	2.64
U. B. Russell	226	Prospect	2.35	.24	2.59
U. B. Russell	225	Prospect	2.35	.24	2.59
U. B. Russell	224	Prospect	2.35	.24	2.59
U. B. Russell	223	Prospect	2.35	.24	2.59
U. B. Russell	801–815	Railroad	4.35	.44	4.79
U. B. Russell	404–408	Alder	2.50	.25	2.75
U. B. Russell	403	Alder	1.80	.18	1.98
U. B. Russell	677	Railroad	3.25	.33	3.58
Abbey Schwarz	228	Prospect	2.35	.24	2.59
Abbey Schwarz	227	Prospect	2.35	.24	2.59
Abbey Schwarz	132	Deleware	2.35	.24	2.59
George Shaffer		Alder	3.65	.37	4.02
Mrs. Henry Skinner	30	Elayne	2.20	.22	2.42
Lottie Sloat	49	Highland	2.25	.23	2.48
James Smith	22	Helen	2.35	.24	2.59
James Smith	23	Helen	2.35	.24	2.59
Orin W. Swartz	102	Martha	2.50	.25	2.75
Howard C. Way and one	30	Helen	2.35	.24	2.59
Howard C. Way and one	31	Helen	2.35	.24	2.59

PERSIA

Mrs. E. W. Gowans		Main	2.50	.25	2.75
Mrs. E. W. Gowans		Aldrich	3.00	.30	3.30

RED HOUSE

John M. Holt	41	297	2.05	.21	2.26
U. B. Russell	2	352	1.15	.12	1.27
U. B. Russell	3	342	1.15	.12	1.27
U. B. Russell	9	355½	1.15	.12	1.27

SOUTH VALLEY

Mrs. Chas. Dalrymple	26	50	4.25	.43	4.68
Hiram Scott	26	75	4.05	.41	4.46
Michael Smith	26	126	5.95	.60	6.55

YORKSHIRE

Delevan Sand Co.	5	6	5.10	.51	5.61

SPECIAL TRUST FUND

Cash on hand November 1, 1920

$ 1477.87	Inheritance Tax
5071.71	Special Inheritance Tax
11270.19	Mortgage Tax
14138.93	Dog License
6012.79	Bail Fund
57.20	Bank Tax
74967.60	Motor Vehicle Fees
281.58	Public School
382.00	Free School
53666.83	Court and Trust
513.82	Military—43rd Sep. Co.
816.93	Military—Co. I, 74th Inf.
715.96	Military—Co. L, 74th Inf.
9989.25	Olean Armory Maintenance
4503.34	Salamanca Armory Maintenance
29159.14	Highway Maintenance, Sec. 171
22237.10	Indian Reservation Highway
14270.43	County and Town Road Construction
50.00	Public Administrator
$ 249582.67	

Receipts		Disbursements
$ 55754.59	Income Tax	$ 55754.59
91478.40	Inheritance Tax	92956.27
184.49	Special Transfer Tax	194.71
13276.75	Mortgage Tax	17227.06
5300.00	Excise Fines	5300.00
11612.28	Dog License	6633.01
9613.18	Bail	9400.00
33696.28	Bank Tax	33696.28
45953.52	Highway State Aid	45953.52
74763.78	Franchise Tax	74763.78
20699.07	Motor Vehicle	30565.81
272316.23	Public School	272597.81
33921.20	Free School	34303.20
16797.69	Court and Trust	7659.69
391.35	Military Co. I, 74th Inf. N. Y. G.	800.39
	Military Co. L, 74th Inf. N. Y. G.	715.96

12703.26	Olean Armory Maintenance	12173.23
208.61	Salamanca Armory Maintenance	
57317.24	Highway Maintenance	84849.58
7295.16	Indian Reservation Highway	11089.25
375959.65	County and Town Road Construction	358596.03
59250.00	State Aid for County and Town Roads	21207.79
5720.75	Conewango Swamp Tax	5720.75
1204213.48		1182158.71

Cash on hand November 1, 1921

Special Transfer Tax	$ 5061.49
Mortgage Tax	7319.88
Dog License Fund	19118.20
Bail Fund	6225.97
Bank Tax	57.20
Motor Vehicle Fund	65100.86
Court and Trust Fund	62804.83
Military Fund	921.71
Olean Armory Maintenance	10519.28
Salamanca Armory Maintenance	4711.95
Highway Maintenance	1626.80
Indian Reservation Highway	18443.01
County and Town Road Construction	31634.05
State Aid—320-B Highway Law	38042.21
Public Administrator	50.00
	$ 271637.44

SUMMARY

$ 249582.67	Cash on hand November 1, 1920	
1204213.48	Receipts	Disbursements $ 1182158.71
	Cash on hand November 1, 1921	271637.44
$ 1453796.15		$ 1453796.15

SPECIAL TRUST FUND—DETAILED RECEIPTS

INCOME TAX

Received from State Comptroller, County's share of the tax collected by the State for the year 1920 on personal incomes, to be distributed to cities, towns, and villages, as prescribed by Section 382 of the Tax Law—

1921

January—Final apportionment for year 1920.	860.10	
June—Apportionment for year 1920	53279.95	
October—Final apportionment for year 1920.	1614.54	$55754.59

SPECIAL TRANSFER TAX

Received from Andrew H. Krieger Estate.....	20.03	
Interest on Bank deposit.....	154.46	184.49

MORTGAGE TAX

Received from County Clerk—		Bank Interest	
1920			
November receipts	1453.22	18.23	
December "	720.24	10.83	
1921			
January "	955.42	3.70	
February "	508.56	3.16	
March "	465.88	4.37	
April "	1309.85	5.03	
May "	1115.68	5.68	
June "	1061.59	7.35	
July "	995.57	9.30	
August "	2351.76	8.58	
September "	962.44	11.75	
October "	1276.81	11.75	
	13177.02	99.73	13276.75

EXCISE FINES

Received fines for violation of Liquor Tax Law—

1920—November	Ernest Castle	200.00	
	Archie Castle	200.00	
	Mark Jennings	200.00	
	Fred Barrager	200.00	
	Joe Leuzzi	200.00	
	Harry McGann	200.00	
	Joe Leonitti	200.00	
1921—May	Michael Chester	500.00	
	Walter Robinson	300.00	
	Teddy Mack	300.00	
June	Theron J. Main	300.00	
	Louis Fenimore	500.00	
	Andrew Yaddiski	300.00	
	E. Campagnari	300.00	
	Joe Luezzi	500.00	
	Joseph Felice	200.00	
July	Mary Frotta	200.00	
	Petro Natello	300.00	
	Tony Ross	200.00	
		5300.00	
	Beside fine of James Felice for $273.00 received in Oct. noted in General Fund.....		5300.00

DOG LICENSE

Received from Town and City Clerks—

Allegany	381.75		
Ashford	416.76		
Carrollton	263.76		
Coldspring	156.70		
Conewango	251.02		
Dayton	460.84		
East Otto	322.67		
Elko	87.93		
Ellicottville	373.84		
Farmersville	199.50		
Franklinville	414.68		
Freedom	259.35		
Great Valley	291.17		
Hinsdale	55.01		
Humphrey	162.00		
Ischua	197.67		
Leon	295.00		
Little Valley	257.68		
Lyndon	222.68		
Machias	247.34		
Mansfield	225.67		
Napoli	176.00		
New Albion	448.27		
Olean Town	283.98		
Olean City	1465.36		
Otto	226.01		
Perrysburg	224.18		
Persia	328.98		
Portville	471.05		
Randolph	455.10		
Red House	196.18		
Salamanca Town	104.00		
Salamanca City	842.46		
South Valley	132.59		
Yorkshire	278.51	11175.69	
From Bank interest		436.59	11612.28

TRANSFER TAX RECEIPTS

1920—Nov.	Patrick C. Welsh	$ 7.88
	Celia Welsh	13.60
	Edwin B. Andrews	14.63
	Betsey F. Harvey	227.95
	Albert M. Cole	9.56
	Alva McWilliams	32.14
	Isabell Pengilly	164.94
Dec.	Henry Phillips	11.23
	Dora Bronold	875.04
	Weltha A. Teller	20.39

	Stephen N. Rickards	24.98
	Edgar E. Waite	13.43
1921—Jan.	Elizabeth Quinn	43.48
	Augusta M. Chase	97.98
	Ellet M. Smith	33.15
	Irene H. Burlingham	2.04
	Robert C. Beach	15.74
	Rebecca S. Tinklepaugh	7.68
Feb.	Reuben H. Butterfield	49.21
	Andrew Krieger	21.32
	Nora Minahan	32.52
Mar.	Adda F. Schaack	31.39
	Patrick H. Maloney	94.88
	Flora Nelson	9.12
	Eleazer Hannon	380.00
	Elnora Deming	75.00
	Euzetta Hollister	10.55
April	Clark W. Bosworth	27.23
	Wilbur W. Wible	38.41
	Carlie R. Abbey	8.72
May	Annie N. Cheney	43.90
	M. N. Cooper	84.04
	Edward H. McCarthy	134.75
	Ida P. Rapp	66.01
	Susan J. Chapel	11.94
	Alice E. Olney	17.52
	Lucy Hannegan	201.21
June	Albert G. Dorr	634.66
	Charles Phillips	9.61
	Mary A. Conrath	23.94
	Emrette Blendinger	12.74
	H. Louis Odell	786.65
	Edgar G. Dusenbury	35503.42
	A. H. Kreiger	30.32
July	Edward Hannigan	40.00
	Mary Adelaide Crowley	756.91
	Frank H. Bailey	366.04
	Frederick Cramer	144.48
	Esek K. Park	203.40
	Edward J. Lawler	17.38
Aug.	Carl W. Gully	100.97
	William A. Milks	147.37
	Emmet E. Phillips	500.00
	Betsey Courter	66.29
	William C. Parker	150.67
	Clara P. McMillan	298.46
Sept.	N. P. Wheeler	46532.65
	Jerome N. Walker	46.35
	George L. Bishop	60.00
	George Lampack	11.45
Oct.	Ella Ball	60.00
	Emma O. Chamberlain	123.39
	Nina Milks Day	198.76
	John A. Maroney	392.12

John Langhoff		41.61
Eleazer Hannon		1121.94
Tax on Estates		91335.14
Refund of fees on account of overpayment before decree was made—		
Anderson Estate	2.32	
Kingsley Estate	17.61	19.93
Bank interest		123.33
		$91478.40

BAIL FUND

Received Bail from—

Mike Chester	1000.00		
Louis Fenimore	1000.00		
Teddy Mack	1000.00		
Walter Robinson	1000.00		
Karoff Weisberg	1000.00		
Joseph Catilli	1000.00		
Albert Wagner	1000.00		
William Marshall	500.00		
Chas. B. Treadwell	300.00		
Phillip Burger	1000.00		
Simon Berlin	450.00	9250.00	
Security for costs—Nesselson Bros.		250.00	
Interest on Bank deposit		113.18	9613.18

BANK TAX

Received from bank amounts levied by the Board of Supervisors—

First National Bank of Allegany	581.11	
Peoples State Bank—East Randolph	575.77	
First National Bank—Conewango Valley	326.86	
Bank of South Dayton	560.04	
Bank of Ellicottville	1027.15	
Union National Bank—Franklinville	1891.78	
Cattaraugus County Bank	780.13	
Bank of Cattaraugus	2045.16	
First National Bank—Olean	5411.22	
Exchange National Bank—Olean	15146.35	
Bank of Gowanda	1427.75	
State Bank of Randolph	1667.52	
First National Bank—Salamanca	1858.22	
Bank of Delevan	397.22	33696.28

HIGHWAY STATE AID

Received from State Treasurer for distribution to Town Supervisors		45953.52

FRANCHISE TAX

Received quarterly from State Comptroller— Schedule of balance of revenues collected from business corporations under Article 9-A of the Tax Law as amended for—		
First Quarter	10733.01	
Second Quarter	36781.01	
Third Quarter	9988.66	
Fourth Quarter	17261.10	74763.78

MOTOR VEHICLE

Received from Secretary of State	19062.92	
from Bank interest	1636.15	20699.07

PUBLIC SCHOOL

Received from State Treasurer for distribution to towns and cities—		
1921—March	130721.80	
May	141594.43	272316.23

FREE SCHOOL

Received from State Treasurer for distribution to School Districts		33921.20

COURT AND TRUST FUND

Received Court and Trust Funds directed by Court Orders		16797.69

MILITARY FUND CO. I, 74TH INF. N. Y. G.

Received from Adjutant General	380.67	
from Bank interest	10.68	391.35

OLEAN ARMORY MAINTENANCE

Received from State	12510.40	
for light and heat—Elks Ball	30.00	
for light and heat—K. of C.	10.00	
from Bank interest	152.86	12703.26

SALAMANCA ARMORY MAINTENANCE

Received from interest on deposit 208.61

HIGHWAY MAINTENANCE SEC. 171

Received from	State	Motorcycle Fees	Interest	Towns	Villages	
1920						
Nov.	4.86	1.25	34.50			
Dec.			22.22			
1921						
Jan.	45.60	.62	6.00			
Feb.	6.56		1.53	3700.00		
Mar.			1.40			
April	51338.56	35.00	5.50			
May		101.25	92.39		108.42	
June		63.75	78.22		1012.37	
July	175.89	21.25	58.70		345.66	
Aug.			34.09			
Sept.		2.75	11.46			
Oct.		2.50	4.94			
	51571.47	228.37	350.95	3700.00	1466.45	57317.24

INDIAN RESERVATION HIGHWAY

Received from State Treasurer	5600.00	
from Supt. McCarthy for use of truck	4.80	
from interest on deposit	1690.36	7295.16

COUNTY AND TOWN ROADS

Received cash on Certificates of Indebtedness—

		Accrued Interest
$ 8000.00	dated Nov. 13, 1920 @ 6% due Apr. 13, 1921	
9000.00	dated Nov. 20, 1921 @ 6% due Mar. 20, 1921	
10000.00	dated Feb. 1, 1921 @ 6% due Feb. 1, 1922	
25000.00	dated June 9, 1921 @ 6% due Feb. 9, 1922	
25000.00	dated July 8, 1921 @ 6% due Feb. 8, 1922	
25000.00	dated July 21, 1921 @ 6% due Mar. 21, 1922	
25000.00	dated Aug. 15, 1921 @ 6% due Mar. 15, 1922	
50000.00	dated Aug. 19, 1921 @ 6% due Mar. 19, 1922	25.00
35000.00	dated Sept. 17, 1921 @ 6% due Mar. 17, 1922	11.67
100000.00	dated Oct. 1, 1921 @ 6% due Mar. 20, 1922	66.67
312000.00		103.34
		312000.00

Received from Towns—

Allegany	859.69

Ashford	1080.48		
Ashford	1019.07		
Dayton	39.56		
Dayton	1827.91		
Dayton	44.50		
East Otto	206.11		
Ellicottville	512.29		
Farmersville	286.14		
Franklinville	7.51		
Great Valley	28.00		
Great Valley	657.43		
Humphrey	284.76		
Leon	213.03		
Little Valley	5.87		
Lyndon	83.75		
Lyndon	540.87		
Machias	472.11		
Napoli	33.00		
New Albion	6.78		
Olean Town	638.47		
Otto	2.26		
Perrysburg	2.90		
Portville Road 2	1075.12		
Randolph	437.22		
Yorkshire	1717.88	12082.71	
from Motor Vehicle Fund		30565.81	
from State Aid—320-B		21207.79	375959.65

STATE AID FOR COUNTY AND TOWN ROADS

320-B Highway Law

Received from State Comptroller—Cattaraugus County's share of State Aid under Section 320-B of the Highway Law—Cr. to different Towns as per list mailed with remittance—

Ashford	3218.03	
East Otto	4073.01	
Ellicottville	4982.00	
Great Valley	3630.82	
Hinsdale	4357.54	
Humphrey	3712.47	
Ischua	3267.76	
Leon	3991.01	
Lyndon	3595.02	
Machias	2274.87	
Mansfield	3810.76	
Napoli	4317.16	
New Albion	4289.91	
Olean	6022.44	
Otto	2177.74	
Portville	1529.46	59250.00

CONEWANGO SWAMP TAX

Received from	C. M. Dow	292.50	
	Carl Osthaus	312.09	
	Tax Sale	5096.74	
	interest on deposit	19.42	5720.75

TOTAL RECEIPTS—SPECIAL TRUST FUND.....$1204213.48

SPECIAL TRUST FUND—DETAILED DISBURSEMENTS

INCOME TAX

First Distribution

	Town	Village	City	Total
Allegany	$ 36.41	$ 6.93	$	
Ashford	15.02			
Carrollton	17.67			
Limestone		2.18		
Coldspring	8.72			
Conewango	15.59			
East Randolph		1.17		
Dayton	21.81			
South Dayton		4.79		
East Otto	10.49			
Elko	2.98			
Ellicottville	18.13	6.37		
Farmersville	13.09			
Franklinville	22.01	14.07		
Freedom	15.88			
Great Valley	18.90			
Hinsdale	17.78			
Humphrey	5.60			
Ischua	9.57			
Leon	11.16			
Little Valley	11.16	11.60		
Lyndon	4.97			
Machias	16.62			
Mansfield	11.72			
Napoli	7.68			
New Albion	14.50			
Cattaraugus		8.16		
Olean Town	25.19			
Olean City			224.82	
Otto	12.53			
Perrysburg	11.36	2.66		
Persia	13.80			
Gowanda		13.52		
Portville	19.90	4.98		
Randolph	11.82	5.91		
East Randolph		1.34		
Red House	10.23			
Salamanca Town	4.87			

Salamanca City			101.78	
South Valley	3.72			
Yorkshire	11.15			
Delevan		2.97		$860.10

Second Distribution

Allegany	2094.01	398.86		
Ashford	1019.57			
Carrollton	972.57			
Limestone		120.21		
Coldspring	492.43			
Conewango	898.22			
East Randolph		67.61		
Dayton	1243.14			
South Dayton		272.89		
East Otto	661.74			
Elko	168.84			
Ellicottville	1031.21	362.32		
Farmersville	798.83			
Franklinville	1277.47	782.96		
Freedom	986.55			
Great Valley	1147.56			
Hinsdale	1056.45			
Humphrey	326.94			
Ischua	543.82			
Leon	693.27			
Little Valley	637.39	390.66		
Lyndon	284.08			
Machias	1022.42			
Mansfield	667.30			
Napoli	436.94			
New Albion	883.71			
Cattaraugus		455.25		
Olean Town	1593.32			
Olean City			15744.92	
Otto	711.91			
Perrysburg	710.27	155.91		
Persia	781.00			
Gowanda		768.61		
Portville	1155.31	271.00		
Randolph	675.07	337.54		
East Randolph		76.22		
Red House	583.49			
Salamanca Town	309.74			
Salamanca City			6048.95	
South Valley	208.91			
Yorkshire	733.47			
Delevan		219.09		$53279.95

Third Distribution

Allegany	63.45	12.08		
Ashford	30.89			

Carrollton	29.47			
Limestone		3.64		
Coldspring	14.93			
Conewango	27.21			
East Randolph		2.05		
Dayton	37.66			
South Dayton		8.27		
East Otto	20.05			
Elko	5.13			
Ellicottville	31.24	10.98		
Farmersville	24.21			
Franklinville	38.71	23.72		
Freedom	29.90			
Great Valley	34.78			
Hinsdale	32.02			
Humphrey	9.92			
Ischua	16.49			
Leon	21.02			
Little Valley	19.32	11.84		
Lyndon	8.62			
Machias	30.99			
Mansfield	20.23			
Napoli	13.25			
New Albion	26.78			
Cattaraugus		13.80		
Olean Town	48.29			
Olean City			477.01	
Otto	21.58			
Perrysburg	21.53	4.73		
Persia	23.67			
Gowanda		23.29		
Portville	35.02	8.21		
Randolph	20.46	10.23		
East Randolph		2.31		
Red House	17.69			
Salamanca Town	9.40			
Salamanca City			183.26	
South Valley	6.34			
Yorkshire	22.23			
Delevan		6.64		1614.54
TOTAL				$55754.59

INHERITANCE TAX

Paid— 1920	State	County Treasurer's Fees	Attorney	Refunds
Nov.			1287.54	
Dec.	1471.96	145.24		
1921				
Jan.				46.89
Mar.	373.64	21.98		
Apr.				352.24

June	35465.21	1905.32	371.27	30.03	
Aug.	1451.80	76.41			
Sept.	1200.57	63.19			
Oct.	44394.27	2336.54			
Oct.	1901.19	60.98			
	86258.64	4609.66	1658.81	429.16	92956.27

SPECIAL TRANSFER TAX

Paid Executors of Sherman Estate—interest on deposit July 1, 1920, to Aug. 1, 1921. This check was later returned with the notation that payment should go to the State now on account of the death of one of the interested parties	164.39	
Paid Inheritance Tax amount of deposit in Andrew Krieger Estate by order of Surrogate	30.32	194.71

MORTGAGE TAX FUND

Paid orders of Board of Supervisors to—			
Towns	4957.28		
Villages	670.02		
Cities	4245.00	9872.30	
Paid State Treasurer half of quarterly receipts—			
	2461.93		
	970.54		
	1752.59		
	2169.70	7354.76	17227.06

EXCISE FINES

Paid State for fines received for violation of Liquor Tax Law	5300.00

BAIL FUND

Paid refunds on orders of County Judge—	
Castle bail	1500.00
Lane "	1000.00
Elder "	400.00
Chester "	1000.00
Fenemore "	1000.00
Koroff "	500.00
Robinson "	1000.00
Mack "	1000.00

Weisberg "	500.00	
Treadwell "	300.00	
Berlin "	450.00	
Marshall "	500.00	
	9150.00	
Paid Louis Nesselson—security for costs.....	250.00	9400.00

DOG LICENSE

	Listing Dogs	Damage Claims	Seizinz and Killing	Assessor's Appraisal	Total
Allegany	$ 49.00	$ 10.00	$	$ 3.20	
				3.20	
				3.20	
		10.00		3.20	
				3.20	
				3.20	
		13.00		3.50	
				3.50	
				3.50	$111.70
Ashford	37.60	20.00		8.10	65.70
Carrollton	16.60				16.60
Coldspring	13.60				13.60
Conewango	17.40				17.40
Dayton	39.20				39.20
East Otto	29.80	10.00			39.80
Elko	7.20				7.20
Ellicottville	35.00				35.00
Farmersville	26.20				26.20
Franklinville	33.00				33.00
Freedom	24.20				24.20
Great Valley	24.40				24.40
Hinsdale	21.00	20.00		4.30	
		60.00		4.60	
		32.00		7.60	149.50
Humphrey	17.60			9.60	
				6.40	33.60

Ischua	18.80	7.00 30.00		55.80
Leon	26.20			26.20
Little Valley	22.40			22.40
Lyndon	20.40			20.40
Machias	22.40			22.40
Mansfield	22.40	162.00	15.00	199.40
Napoli	21.00			21.00
New Albion	38.00	218.50 25.00 40.00	9.00 9.00 6.60	346.10
Olean Town	27.40			27.40
Otto	22.40	10.00	6.45	38.85
Perrysburg	17.40			17.40
Persia	25.60			25.60
Portville	39.00			39.00
Randolph	33.40			33.40
Red House	15.80			15.80
Salamanca Town.	9.80	173.00	10.15 6.95 10.50	210.40
South Valley	13.40			13.40
Yorkshire	24.40	7.00	6.40	37.80
				1809.85
To State Treasurer				1117.54
Auditor's orders				3705.54
TOTAL				$6633.01

BANK TAX FUND

BANK	Co. Treas. Fees	Super-visor	City or Village	School	Total
Allegany 1st	$ 5.81	$367.25	$ 69.47	$138.58	$581.11
East Randolph ..	5.76	396.58	79.99	93.44	575.77
Conewango Valley 1st	3.27	294.28		29.31	326.86
South Dayton ...	5.60	334.17	81.46	138.81	560.04

Ellicottville	10.27	525.90	206.41	284.57	1027.15
Franklinville	18.92	825.80	528.16	518.90	1891.78
Little Valley	7.80	335.38	222.13	214.82	780.13
Cattaraugus	20.45	941.80	508.52	574.39	2045.16
Olean 1st	54.11				5411.22
Olean Exchange .	151.46		9857.69	10494.31	15146.35
Gowanda	14.28	382.39	543.85	487.23	1427.75
Randolph	16.68	800.92	353.79	496.13	1667.52
Salamanca 1st ..	18.58		1839.64		1858.22
Delevan	3.97	213.38	74.35	105.52	397.22
	$336.96	$5417.76	$14365.45	$13576.01	$33696.28

HIGHWAY STATE AID

Town	Amount	Total
Allegany	$2507.82	
Ashford	2425.00	
Carrollton	800.00	
Coldspring	875.00	
Conewango	1250.00	
Dayton	1500.00	
East Otto	1543.20	
Elko	500.00	
Ellicottville	1500.00	
Farmersville	1950.00	
Franklinville	1687.50	
Freedom	1250.00	
Great Valley	1500.00	
Hinsdale	1825.00	
Humphrey	1050.00	
Ischua	1260.00	
Leon	1675.00	
Little Valley	875.00	
Lyndon	1450.00	
Machias	1600.00	
Mansfield	1925.00	
Napoli.	1425.00	
New Albion	1700.00	
Olean	1975.00	
Otto	1325.00	
Perrysburg	1325.00	
Persia	775.00	
Portville	1350.00	
Randolph	1500.00	
Red House	800.00	
Salamanca	325.00	
South Valley	1125.00	
Yorkshire	1380.00	$45953.52

FRANCHISE TAX

Schedule of Balance of Revenues Collected from Business Corporations under Article 9-A of the Tax Law as amended for Quarter ended December 31, 1920.

	Town	Village	City	Total
Olean			$4255.59	
Salamanca			2659.90	
Allegany	$ 52.71			
Allegany	66.84	$138.82		
Ashford	19.46			
Carrollton	44.26			
Carrollton	.31			
Limestone	.11			
Coldspring	.40			
Conewango	1.83			
Dayton	.91			
Dayton	32.58			
South Dayton		36.15		
East Otto	1.05			
Ellicottville	5.26	5.18		
Farmersville	2.48			
Franklinville	52.22			
Franklinville	610.66	975.46		
Freedom	1.79			
Great Valley	1.66			
Hinsdale	4.38			
Humphrey	.46			
Ischua	4.38			
Leon	1.02			
Little Valley	4.45			
Little Valley	.44	.77		
Machias	.43			
New Albion	.44			
New Albion	297.75			
Cattaraugus		644.49		
Olean Town	67.13			
Otto	.47			
Perrysburg	.57			
Perrysburg	.14	.20		
Persia	10.62	123.82		
Portville	25.92			
Portville	297.64	87.41		
Randolph	.21			
East Randolph		.10		
Randolph	39.27	94.77		
Red House	57.93			
Salamanca Town	.57			
Yorkshire	.48			
Yorkshire	.97			
Delevan		.15		$10733.01

Quarter ended March 31, 1921

Olean			$14242.36	
Salamanca			1732.69	
Allegany	$105.09			
Allegany	2.47	$ 2.67		
Ashford	6.21			
Carrollton	2.19			
Carrollton	2.41			
Limestone		1.35		
Coldspring	1.17			
Conewango	5.32			
Dayton	4.65			
Dayton	11.50			
South Dayton		4.04		
East Otto	3.22			
Ellicottville	113.40	92.78		
Farmersville	376.50			
Franklinville	13.73			
Franklinville	162.62	190.90		
Freedom	6.50			
Great Valley	6.98			
Hinsdale	4.28			
Humphrey	1.16			
Ischua	25.35			
Leon	3.10			
Little Valley	617.36	1511.48		
Machias	17.96			
Mansfield	3.57			
Napoli	1.70			
New Albion	3.63			
New Albion	352.97	823.61		
Otto	7.03			
Perrysburg	1.67			
Perrysburg	.86	.14		
Persia	1816.67			
Gowanda		13322.28		
Portville	47.30	21.25		
Randolph	2.74			
East Randolph		1.23		
Randolph	474.08	579.44		
Salamanca Town	1.67			
Yorkshire	2.33			
Yorkshire	40.86			
Delevan		4.54		$36781.01

Quarter ended June 30, 1921

Olean			$609.82	
Salamanca			231.80	
Allegany	$344.96			
Carrollton	200.72			
Ellicottville	903.41	$739.15		
Franklinville	108.69	127.59		

Hinsdale	2.40			
Leon	1632.38			
Lyndon	17.59			
New Albion	25.22			
Cattaraugus		58.84		
Olean	77.58			
Persia	18.26			
Gowanda		133.89		
Portville	542.80	243.86		
Randolph	1588.15	1941.08		
Red House	440.47			$ 9988.66

Quarter ended September, 1921

Olean			$ 205.88	
Salamanca			16984.57	
Carrollton	$ 3.63			
Limestone		$ 2.04		
Franklinville	3.86	4.54		
Randolph	25.46	31.12		$17261.10
TOTAL				$74763.78

MOTOR VEHICLE

Paid on County and Town Road Construction, percentage in Town as designated by State and County Highway Departments—

	Road		
Ashford	1	1930.61	
East Otto	1	1280.26	
Ellicottville	1	806.65	
Ellicottville	2	2256.19	
Great Valley	1	2307.21	
Hinsdale		1578.95	
Humphrey	1	2284.95	
Ischua	1	818.04	
Leon	1	3156.00	
Lyndon	1	1277.08	
Machias	1	578.51	
Machias	2	1092.74	
Mansfield		1846.11	
Napoli		1414.37	
New Albion		3785.39	
Olean		1891.82	
Otto		749.45	
Portville	1	1511.48	30565.81

COURT AND TRUST FUND

Disbursed on countersigned orders of Supreme and County Judges, certified by County Clerk	7659.69

MILITARY FUND

Paid on orders of Adjutant General—

Co. I, 74th Inf. N. Y. G.	800.39
Co. L, 74th Inf. N. Y. G.	715.96

OLEAN ARMORY MAINTENANCE

Paid on orders of Captain Oakleaf and Captain Simmons—

1920—November	641.04		
December	976.48		
1921—January	896.21		
February	1229.45		
March	1412.79		
April	894.86		
May	792.54		
June	977.74		
July	865.79		
August	1293.56		
September	998.39		
October	838.29	11817.14	
Paid Temporary loan dated April 15, 1920, for $330.60 due July 1, 1921, authorized by State Armory Commissioners		356.09	12173.23

PUBLIC SCHOOL MONEY

Paid Town Supervisors, as per apportionment sheets of State Department of Education and District Superintendents.

TOWNS	First Payment	Second Payment
First District		
Farmersville	$ 2888.93	$ 3086.37
Franklinville	6030.52	6540.02
Freedom	2654.72	2829.20
Lyndon	1305.42	1378.30
Machias	4429.38	4746.74
Yorkshire	3257.63	3506.43
Second District		
Allegany	4749.13	5159.13

Hinsdale		2609.81	2815.10	
Humphrey		1217.42	1294.05	
Ischua		1950.19	2056.26	
Olean	$ 281.58	395.54	421.10	
Portville		4195.48	4553.45	
Third District				
Ashford		3908.00	4158.30	
Carrollton		2648.91	2896.72	
East Otto		2573.36	2735.50	
Ellicottville		4378.79	4712.55	
Great Valley		3217.31	3440.82	
Red House		1435.78	1525.22	
Salamanca		849.36	901.30	
Fourth District				
Dayton		4147.91	4496.15	
Little Valley		3940.28	4244.90	
Mansfield		2009.52	2146.90	
New Albion		3831.46	4195.50	
Otto		1489.76	1608.40	
Perrysburg		2196.88	2352.08	
Persia		5764.53	6297.80	
Fifth District				
Coldspring		1115.53	1198.85	
Conewango		3121.14	3346.50	
Elko		662.60	706.50	
Leon		1728.19	1843.05	
Napoli		1547.82	1637.60	
Randolph		5929.73	6374.05	
South Valley		1232.26	1305.70	
Olean City	22000.00	4691.61	29452.57	
Salamanca City ...	8000.00	2616.90	11631.32	
	$30281.58	$100721.80	$141594.43	$272597.81

PAID FREE SCHOOL OF LIBRARY MONEYS TO DISTRICTS AND ACADEMIES AS APPORTIONED BY STATE:

Nov. 1920

Ashford	Dist. 12	Charles Gerwitz	$ 20.00
Carrollton	Dist. 2	Lew M. Ruoff	20.00
Farmersville	Dist. 1	Norton Lane	20.00
Franklinville	Dist. 7	D. H. Washburn	20.00
Franklinville	Dist. 12	Alfred Southwick	20.00
Franklinville	Dist. 13	G. L. Bartlett	20.00

Lyndon	Dist.	3	E. H. Beach	20.00	
Machias	Dist.	6	Carl Burmaster	20.00	
Machias	Dist.	7	A. G. Houck	20.00	
Machias	Dist.	9	Floyd Rowland	20.00	
Red House	Dist.	3	Frank A. Johnson	20.00	
Salamanca	Dist.	5	Clarence Cross	20.00	
Yorkshire	Dist.	2	A. E. Wilson	20.00	
Yorkshire	Dist.	3	Cecil Cagwin	20.00	
Yorkshire	Dist.	9	Frank Lafferty	20.00	$ 300.00

Dec. 1920

Allegany	Dist.	3	H. M. Krampf	1386.36	
Ashford	Dist.	4	F. C. Neubach	976.43	
Carrollton	Dist.	1	Raymond Dempsey	995.32	
Conewango	Dist.	3	S. C. Henning	617.50	
Dayton	Dist.	9	E. A. Hale	2034.11	
Ellicottville	Dist.	1	J. M. Junker	834.00	
Franklinville	Dist.	1	A. M. Farwell	2901.16	
Freedom	Dist.	1	E. C. Hurlburt	606.08	
Great Valley	Dist.	3	Leigh Waite	1415.30	
Hinsdale	Dist.	2	D. B. Allen	1242.53	
Little Valley	Dist.	3	E. McCarthy	1688.50	
Machias	Dist.	5	D. W. Tilden	1225.90	
New Albion	Dist.	1	F. E. Johnson	2328.67	
Persia	Dist.	1	S. A. Neilson	2360.18	
Randolph	Dist.	1	Frank L. Seager	2584.79	
Salamanca	Dist.	4	F. W. Gardner	2026.65	
Yorkshire	Dist.	7	Bank of Delevan	1299.31	
City of Olean			F. C. Olds	2651.52	
St. Elizabeth's Acad.			Sister M. Cecilia	40.95	
St. Mary's Acad. School			Sister M. Consilii	11.76	29227.02
Ashford	Dist.	3	Bert Frank	20.00	
Ashford	Dist.	9	Wm. Gustavel	20.00	
Ashford	Dist.	13	Eugene M. Elderkin	20.00	
Conewango	Dist.	3	S. C. Henning	575.26	
East Otto	Dist.	3	Roy Bowen	20.00	
East Otto	Dist.	4	Paul Stoltenberg	5.04	
Ellicottville	Dist.	5	George Neudick	20.00	
Farmersville	Dist.	7	J. A. Bonsteel	20.00	
Farmersville	Dist.	9	W. M. Ames	20.00	
Farmersville	Dist.	11	David H. Jones	20.00	
Farmersville	Dist.	12	J. C. Smith	20.00	
Franklinville	Dist.	6	Glen Fitch	20.00	
Freedom	Dist.	3	C. H. Roblee	20.00	
Freedom	Dist.	4	John J. Davies	20.00	
Freedom	Dist.	6	John Peet	20.00	
Freedom	Dist.	11	A. J. Arnold	20.00	
Great Valley	Dist.	1	Guy J. Tyler	9.50	
Lyndon	Dist.	2	Frank Anthony	20.00	
Lyndon	Dist.	7	N. P. Reynolds	20.00	
Machias	Dist.	4	Millard Keesler	20.00	
Mansfield	Dist.	1	C. F. Green	20.00	
Mansfield	Dist.	2	Elbert C. Eddy	20.00	

Mansfield	Dist.	3	Irving Schuppenhauer..	10.13	
Mansfield	Dist.	4	Fred Tackentine	20.00	
Mansfield	Dist.	9	Ray Smith	20.00	
Mansfield	Dist.	10	Louis Lange	20.00	
Otto	Dist.	5	Herman Wienk	20.00	
Yorkshire	Dist.	8	Lucy McMullen	20.00	
City of Olean			F. C. Olds	518.37	1598.30

April 1921

Allegany	Dist.	14	Wm. Riehle	13.75
Ashford	Dist.	2	Edwin Schwartz	20.00
Ashford	Dist.	4	Frank Neubeck	46.97
Conewango	Dist.	5	Fred Woodmancy	20.00
Dayton	Dist.	5	George Nelson	20.00
East Otto	Dist.	1	Ada Russell	7.50
East Otto	Dist.	8	Mrs. Maud Thompson..	9.73
Ellicottville	Dist.	2	E. A. Bryant	13.75
Ellicottville	Dist.	8	Wm. Nannen	20.00
Ellicottville	Dist.	9	L. H. Westfall	20.00
Farmersville	Dist.	3	Wm. Ormiston	20.00
Franklinville	Dist.	3	M. A. Wright	20.00
Franklinville	Dist.	9	John E. Chapman	20.00
Franklinville	Dist.	11	E. E. Pratt	20.00
Freedom	Dist.	5	Jay Green	20.00
Freedom	Dist.	8	A. J. Mitchell	20.00
Hinsdale	Dist.	10	Sadie H. Brown	13.75
Ischua	Dist.	1	Terry E. Cline	13.75
Little Valley	Dist.	1	Mrs. Byron Shedd	20.00
Little Valley	Dist.	2	Frank G. Daniels	20.00
Little Valley	Dist.	3	Eugene McCarthy	35.25
Little Valley	Dist.	5	C. M. Liebler	20.00
Machias	Dist.	3	George Meyers	20.00
Mansfield	Dist.	6	L. H. Bernhoft	20.00
Mansfield	Dist.	8	A. R. Hasper	20.00
Napoli	Dist.	1	Wesley Dieter	20.00
Napoli	Dist.	4	Eugene Glover	20.00
Napoli	Dist.	7	Frank Hansen	20.00
New Albion	Dist.	2	Wm. Herrick	19.50
New Albion	Dist.	3	Fenton Waite	20.00
New Albion	Dist.	4	Edwin Whipple	20.00
New Albion	Dist.	5	Max Hill	20.00
New Albion	Dist.	6	Carol Y. Stevens	20.00
Otto	Dist.	1	Monroe Grimm	20.00
Otto	Dist.	2	Chas. Cady	20.00
Otto	Dist.	4	Chas. Northrup	20.00
Otto	Dist.	7	Bert Strickland	20.00
Otto	Dist.	8	Will Aust	20.00
Perrysburg	Dist.	1	Ben Harvey	20.00
Perrysburg	Dist.	2	H. L. Oldham	20.00
Perrysburg	Dist.	3	Lizzie Hunt	20.00
Perrysburg	Dist.	5	Deloss Rugg	20.00
Perrysburg	Dist.	7	R. R. Davis	20.00
Perrysburg	Dist.	8	Ralph Van Vlack	20.00
Persia	Dist.	1	S. A. Neilson	27.83

Persia	Dist. 2	Norton Cook	20.00	
Persia	Dist. 3	Devillo Charlesworth	20.00	
Persia	Dist. 4	Clarence Ackley	20.00	
Persia	Dist. 5	Clayton Studley	20.00	
City of Salamanca		F. W. Gardner	51.84	1033.62

July 1921

Allegany	Dist. 10	F. E. Grey	12.17	
Carrollton	Dist. 1	Raymond Dempsey	100.61	
Dayton	Dist. 2	Chris G. McDonald	24.50	
East Otto	Dist. 4	Paul Stoltenberg	4.79	
Ellicottville	Dist. 10	W. E. Lawler	10.19	
Freedom	Dist. 1	Charles Howlett	20.00	
Hinsdale	Dist. 10	Sadie H. Brown	7.75	
Ischua	Dist. 1	T. E. Cline	7.56	
Ischua	Dist. 3	Katherine W. Farwell	9.07	
Little Valley	Dist. 3	E. McCarthy	97.51	
Machias	Dist. 8	Bernard Cagwin	20.00	
Olean	Dist. 5	Floyd E. Payne	6.18	
Portville	Dist. 6	Amelia Collins	20.58	
Randolph	Dist. 1	Frank L. Seager	72.62	
Randolph	Dist. 11	Cora A. Sloan	21.48	
Yorkshire	Dist. 4	Mrs. Myrtle Allen	20.00	
Yorkshire	Dist. 7	Bank of Delevan	42.01	
Great Valley	Dist. 3	Leigh Waite	34.39	531.41

Sept. 1921

Allegany	Dist. 5	J. Lemon	8.36	
Allegany	Dist. 9	Lawrence Kohl	11.63	
Ashford	Dist. 8	Wm. Ehmen	20.00	
Conewango	Dist. 11	Hoyt Walker	20.00	
Dayton	Dist. 3	John Dewey	20.00	
Dayton	Dist. 9	E. A. Hale	43.04	
East Otto	Dist. 6	C. H. Steinbar	20.00	
East Otto	Dist. 9	Chas. Weishan	20.00	
Farmersville	Dist. 2	F. C. Stowell	20.00	
Farmersville	Dist. 6	Howard A. Strong	20.00	
Franklinville	Dist. 4	Erton Moore	20.00	
Franklinville	Dist. 8	Ira Woodruff	20.00	
Franklinville	Dist. 10	Mrs. E. A. Patterson	20.00	
Little Valley	Dist. 3	E. McCarthy	98.52	
Machias	Dist. 1	Norman Fagnan	20.00	
Machias	Dist. 12	Vern Steffenhagen	20.00	
Mansfield	Dist. 5	C. C. Stone	20.00	
Mansfield	Dist. 7	Henry R. Rice	20.00	
Napoli	Dist. 2	Arnie L. Burroughs	20.00	
Napoli	Dist. 3	Ernest Waite	20.00	
Perrysburg	Dist. 4	Mrs. Lottie Allen	20.00	
Salamanca	Dist. 1	W. S. Hatch	20.00	
Yorkshire	Dist. 6	James Higgins	20.00	
Yorkshire	Dist. 7	Bank of Delevan	57.05	598.60

Oct. 1921

Coldspring	Dist.	2	Lee Manning	19.00	
Coldspring	Dist.	3	Floyd Eddy	20.00	
Coldspring	Dist.	4	Chas. Gifford	19.00	
Conewango	Dist.	4	Mrs. Frank Howard	19.00	
Conewango	Dist.	6	Hawley Watenpaw	19.00	
Conewango	Dist.	8	Lillian Kinney	19.00	
Conewango	Dist.	10	George Chapman	19.00	
Conewango	Dist.	12	Judson Flood	19.00	
Dayton	Dist.	7	Wm. H. Howard	19.00	
Elko	Dist.	1	Ira Abby	19.00	
Elko	Dist.	2	John Durning	19.00	
Ellicottville	Dist.	1	J. M. Junker	62.61	
Freedom	Dist.	12	Clayton Daggett	19.00	
Humphrey	Dist.	3	Wesley Dunham	8.08	
Leon	Dist.	1	Marion Ackler	19.00	
Leon	Dist.	2	Flora Ackler	19.00	
Leon	Dist.	3	Mrs. Wm. Harvey	19.00	
Leon	Dist.	6	Wm. Ruckh	19.00	
Leon	Dist.	7	Ray Howard	19.00	
Napoli	Dist.	5	Lewis Burt	19.00	
New Albion	Dist.	1	F. E. Johnson	104.56	
Randolph	Dist.	2	Fred M. Horton	19.00	
Randolph	Dist.	3	George Hyke	19.00	
Randolph	Dist.	4	Warren Turner	19.00	
Randolph	Dist.	7	Emma Cook	19.00	
Randolph	Dist.	10	R. R. Cain	19.00	
South Valley	Dist.	3	L. F. Earl	19.00	632.25

April 1921

Hinsdale	Dist.	2	D. B. Allen	382.00	382.00

TOTAL $34303.20

HIGHWAY MAINTENANCE—SEC. 171

Paid orders of State Highway Commission—

Allegany Town	$ 300.00
Allegany Village	354.82
Carrollton	125.16
Cattaraugus Village	428.14
Conewango	350.00
Dayton	150.00
East Otto	100.00
East Randolph	251.51
Gowanda Village	296.91
Great Valley	350.00
Hinsdale	450.00
Leon	200.00
Little Valley Town	300.00
Little Valley Village	642.64
Machias	100.00

New Albion	400.00	
Olean Town	200.00	
Otto	200.00	
Persia	70.98	
Portville Town	147.00	
Portville Village	105.88	
Randolph Town	150.00	
Randolph Village	148.39	
Salamanca Town	100.00	
	5921.43	
County Repair Fund	78928.15	84849.58

Leaving a credit balance to		
County Repair Fund	9.09	
Cattaraugus Village	152.79	
East Randolph	167.01	
Little Valley Village	672.81	
Persia	29.02	
Portville Town	3.00	
Portville Village	178.65	
Randolph Village	414.43	
	1626.80	

INDIAN RESERVATION HIGHWAY

Paid orders of Reservation Superintendent, audited by State 11089.25

COUNTY AND TOWN ROADS

Paid for construction of—

Town	Road	Pay Rolls	Expert Labor	Material	Total
Allegany	1	$11047.97	$58.66	$10381.03	$21487.66
Allegany	2		3.20	40.99	44.19
Ashford	1	11524.70	52.43	2549.87	14127.00
Ashford	2	18775.37	109.10	1103.76	19988.23
Carrollton		3794.20	23.85	1612.56	5430.61
Dayton	1	4272.60	122.28	1446.14	5841.02
Dayton	2	4536.45	14.45	8102.09	12652.99
East Otto	1	8065.44	55.10	786.90	8907.44
East Otto	2	5267.95	20.00	27.62	5315.57
Ellicottville	1	5823.15	88.64	1254.46	7166.25
Ellicottville	2	8408.25	26.00	2707.42	11141.67
Ellicottville	3	6047.80	41.00	416.82	6505.62
Farmersville	1	3285.12	35.00		3320.12

Farmersville	2		6.50		6.50
Franklinville		7221.75	32.72	727.60	7982.07
Freedom	1	5814.75	34.10	347.10	6195.95
Freedom	2	4543.30	15.10		4558.40
Great Valley		6855.53	51.85	6199.64	13107.02
Hinsdale		7516.93	66.19	135.00	7718.12
Humphrey	1	10099.65	42.45	2402.74	12544.84
Humphrey	2	624.50	7.60		632.10
Ischua		3566.90	54.40	158.01	3779.31
Leon		15388.89	65.00	1384.90	16838.79
Little Valley	1	6525.00	118.00		6643.00
Little Valley	2		15.00		15.00
Lyndon		8594.36	46.40	391.13	9031.89
Machias	1	5966.27	29.25	36.91	6032.43
Machias	2	5183.90		82.35	5266.25
Machias	3	18478.50	36.00	1463.78	19978.28
Mansfield		7687.45	44.45	896.63	8628.53
Napoli		5969.05	72.70	995.41	7037.16
New Albion		17566.15	56.00	1532.47	19154.62
Olean Town		11182.85	57.80	196.49	11437.14
Otto		2922.85	14.00	589.96	3526.81
Perrysburg	1	11077.35	46.50	11404.94	22528.79
Perrysburg	2	76.50			76.50
Portville	1	9589.25	71.13	1832.25	11492.63
Portville	2	5658.50	8.00		5666.50
Randolph	1	5970.80	57.47	6612.11	12640.38
Randolph	2	2880.00	20.25	4069.63	6969.88
Yorkshire		6974.01			6974.01
Auditors orders—charge County—5000 stakes, expert labor, etc.			61.20	143.50	204.70
Town of Humphrey by order of Highway office, to correct payroll dated Sept. 28, 1920		.06			.06
		$284784.05	$1779.77	$72032.21	$358596.03

Towns owe County the following amounts with interest—

Allegany	Road 1	$4029.82
Allegany	Road 2	9.72
Ashford	Road 1	2138.57
Ashford	Road 2	3398.01
Carrollton		923.21
Dayton	Road 1	952.86
Dayton	Road 2	2277.57
East Otto	Road 1	1085.64
East Otto	Road 2	744.20
Ellicottville	Road 1	1317.06
Ellicottville	Road 2	2116.91
Ellicottville	Road 3	1236.09
Farmersville	Road 1	234.00

Farmersville	Road 2	.98	
Franklinville		1676.24	
Freedom	Road 1	991.36	
Freedom	Road 2	729.34	
Great Valley		2474.85	
Hinsdale		1402.31	
Humphrey	Road 1	1393.66	
Humphrey	Road 2	69.54	
Ischua		504.11	
Leon		2101.09	
Little Valley	Road 1	1062.88	
Little Valley	Road 2	2.40	
Lyndon		644.87	
Machias	Road 1	643.21	
Machias	Road 2	895.27	
Machias	Road 3	3396.31	
Mansfield		1232.36	
Napoli		828.13	
New Albion		3457.66	
Olean		2295.59	
Otto		529.04	
Perrysburg	Road 1	3604.60	
Perrsyburg	Road 2	12.24	
Portville	Road 2	1.52	
Randolph	Road 1	1963.24	
Randolph	Road 2	1254.60	
Yorkshire		821.83	

STATE AID

UNDER SEC. 320-B OF THE HIGHWAY LAW

Ashford	Road 1	1312.81	
East Otto	Road 1	870.58	
Ellicottville	Road 1	580.79	
Ellicottville	Road 2	1624.46	
Great Valley		1661.19	
Hinsdale		1136.84	
Humphrey	Road 1	1462.37	
Ischua		556.27	
Leon		2146.08	
Lyndon		817.33	
Machias	Road 1	393.39	
Machias	Road 2	743.07	
Mansfield		1255.36	
Napoli		961.77	
New Albion		2725.48	
Olean	Road 1	1362.11	
Otto		509.62	
Portville	Road 1	1088.27	21207.79

CONEWANGO SWAMP TAX

Paid on the order of the Drainage Commissioners—

Randolph Register	225.25	
A. Edward Krieger, Atty. services.....	82.01	
Julius N. Shaw and James W. Alverson, Drainage Commissioners	5413.49	5720.75

TOTAL DISBURSEMENTS—SPECIAL TRUST FUND..$1182158.71

Complying with the provisions of Subdivision 2 of Section 48, Chapter 37, Laws of 1909, I respectfully report to your honorable body that the following Local Laws were received by the County Treasurer from the Secretary of State, and pupblication duly made on the date mentioned below, in the Salamanca Inquirer and the Gowanda News, public newspapers designated by the Board of Supervisors for the publication of same:—

Local Laws		In Inquirer	In Gowanda News
Chapter 468 —	35 folios	Sept. 3, 1921	Oct. 27, 1921
Chapter 519 —	10 folios	Aug 27, 1921	Oct. 27, 1921
Chapter 560 —	8 folios	Aug. 20, 1921	Oct. 27, 1921

Copies of Laws attached.

Respectfully submitted by

B. L. ANDREWS,

County Treasurer,
County of Cattaraugus,
State of New York.

Dated at
Salamanca, N. Y.,
November 1, 1921.

TO THE BOARD OF SUPERVISORS:—

We, the undersigned, your standing committee to settle with the County Treasurer, respectfully report that we have examined all the books on the County Treasurer and find them to be correct, in accordance with his report herewith submitted.

Respectfully submitted,

H. J. ZIMMERMAN,
M. M. DYE,
F. S. PEEK,
J. T. JAMES.

Legislative Enactments

FOR ACT NO. 1 SEE PAGE 2, JUNE SPECIAL SESSION

ACT NO. 2.

AN ACT, to authorize the Town of Yorkshire, in the County of Cattaraugus and State of New York, to issue bonds for the purpose of borrowing money for the payment of the construction and building of a highway bridge over the west branch of the Cattaraugus Creek, in the Village of Delevan, at a place known as "Covered Bridge."

The Board of Supervisors of Cattaraugus County in pursuance of the authority conferred by section 97 of the Highway Law of the State of New York and the acts amendatory thereof and supplementary thereto, and Sections 12 and 14 of the County Law, and the General Municipal Law, do enact as follows:

A proposition having been duly submitted to the qualified voters of the Town of Yorkshire, N. Y., at a special meeting held in the said town on the 15th day of September, 1921, and voted thereon at said special town meeting and then and there duly adopted, by a majority of the said qualified voters present and voting thereat, authorizing the borrowing of the sum of fifteen thousand dollars ($15,000.00) or such part thereof as might be necessary for the purpose of raising money to build and construct a bridge in the highway over the West Branch of the Cattaraugus Creek in the said town of Yorkshire, at a place known as the Covered Bridge, and to issue bonds of the said town of Yorkshire, to secure the payment thereof with interest, and of such denominations and maturing at such dates as should be prescribed by the Board of Supervisors, the first installment to be made payable not earlier than the first day of November, 1922, and the said Town Board of the said Town of Yorkshire aforesaid having as required by law duly made application to the Board of Supervisors of said County that authority be granted by the Board of Supervisors of Cattaraugus County, N. Y., to the said Town of Yorkshire to borrow money and issue bonds of the said Town of Yorkshire to the amount of $15,000.00 for the purpose of building said bridge.

Section 1. Resolved, That the town of Yorkshire, in the County of Cattaraugus and State of New York, be and the said town of Yorkshire is hereby authorized and empowered to issue bonds in denominations of one thousand dollars each, with or without coupons for the payment of the interest thereon, upon the credit of the said Town of Yorkshire, to an amount not to exceed the sum of fifteen thousand dollars, ($15,000.00), and to sell and to cause the same to be sold at not less than their par value to pay for the cost of construction and building of the bridge proposed to be built by said Town over the Cattaraugus Creek in said town at the place called "Covered Bridge."

Section 2. The Supervisor of the Town of Yorkshire, before the issue and sale of the bonds hereinafter provided, shall make and execute to the Town Clerk of said Town a good and sufficient bond or obligation in the penal sum of thirty thousand dollars ($30,000.00) conditioned for the faithful performance of his duties in issuing the same and the lawful application of the funds which may be realized by such sale and of the funds that may be raised by tax or otherwise for the payment of the bonds so issued in pursuance of this Act, which may come into his hands; the said bond or obligation so made by the Supervisor to be approved by the Town Board of the said Town and filed with such Clerk.

Section 3. That the said bonds shall be made payable at the Bank of Delevan, Delevan, N. Y., and shall bear interest (payable in New York Exchange at par) at the rate of not exceeding six per cent per annum, payable annually, on November 1st in each year until fully paid, all principal and interest to be made payable at the Bank of Delevan, of Delevan, N. Y.

Section 4. The bonds issued in accordance with the provisions of this Act shall be due and payable as follows:

$2,000.00 and all accrued interest on the 1st day of Nov.,	1922.
2,000.00	1923.
2,000.00	1924.
2,000.00	1925.
2,000.00	1926.
2,000.00	1927
2,000.00	1928
1,000.00	1929.

Section 5. That before issuing the bonds authorized by this Act, the Supervisor of said Town shall advertise for sale, proposals for the

purchase of said bonds so authorized to be issued, to be published for two consecutive weeks (once each week) prior to such issue, in two newspapers published in the State of New York, at least one of which is published in the County of Cattaraugus; such bonds to be sold to the highest bidder, but for not less than par. Said bonds shall be signed by the Supervisor and Town Clerk of said Town and shall be in substantially the following form, the blanks being properly filled up:

State of New York County of Cattaraugus

Town of Yorkshire

Bridge Bond of 1921

The Town of Yorkshire, in the County of Cattaraugus and State of New York, hereby promises, for value received, to pay to the order of legal representatives, successors or assigns, the sum of two thousand dollars ($2000.00) in current funds, with interest thereon at the rate of per cent per annum, payable at the Bank of Delevan. Delevan, N. Y., said interest to be paid annually on the first day of November in each year hereafter until fully paid.

Said interest payable annually in New York Exchange at par.

This bond is issued in pursuance of a proposition duly adopted by the qualified voters of the Town of Yorkshire, New York, present and voting at a special town meeting held September 15, 1921, authorizing the same and in pursuance of a resolution further authorizing the same duly adopted at a special meeting of the Board of Supervisors of the said County of Cattaraugus, New York, on the 7th day of December, 1921, to provide money for the construction and purchase of a highway bridge in said town and pursuant to the Town Law, General Municipal Law and the Highway Law of the State of New York and the act amendatory thereof and supplementary thereto and pursuant to proceedings and resolutions of the Town Board of the said Town of Yorkshire.

In witness whereof this bond has been signed by the Supervisor

and Town Clerk of the said Town of Yorkshire and the corporate seal of said town affixed hereto the day of A. D. 1921.

.....

As Supervisor of the Town of
Yorkshire, New York

.....

As Town Clerk of the Town of
Yorkshire, N. Y.

If coupons are attached to sucure payment of interest, there shall be attached to each of said bonds as shall be issued payable to bearer the proper number of interest coupons made payable in accordance with this Act and with the body of said bond; and each of said interest coupons shall be signed by the Supervisor and the said Town Clerk.

Section 6. The Board of Supervisors of the County of Cattaraugus shall assess and levy upon the taxable property of the Town of Yorkshire aforesaid a sufficient sum to pay the principal and interest of bonds from year to year as the same shall mature and become payable, and the Supervisor of the Town of Yorkshire shall report the amount of said principal and interest to the Board of Supervisors as required by law.

Section 7. This Act shall take effect immediately.

ACT NO. 3

AN ACT, to authorize the County of Cattaraugus to borrow four hundred thousand dollars on the faith and credit of the County, by the issue of County bonds therefor; to authorize the County Treasurer to issue and negotiate said bonds to provide money to pay for the construction and improvement of various highways in such towns, pursuant to the provisions of section 320-A of the Highway Law, as heretofore determined by the Board of Supervisors, to be known as "Series A" bonds; and to provide for the levy and collection of taxes for the payment of the same.

The Board of Supervisors of the County of Cattaraugus in pursuance of authority conferred by Section 320-A of the Highway Law and the acts amendatory thereof and supplemental thereto and in pursuance of the provisions of sections 12 and 14 of the County Law, and pursuant to the provisions of sections 6, 7, 8, 9 and 10 of The General Municipal Law, does enact as follows:

Whereas, The Board of Supervisors of the County of Cattaraugus, New York, has heretofore, pursuant to the provisions of section 320-A of the Highway Law, determined to aid divers towns in said County in the construction and improvement of various highways in such towns, and has heretofore by proceedings duly had and taken, designated the highways which said towns are to construct and improve by the aid of the County, and has ordered the construction and improvement of such highways so designated accordingly, and said Board of Supervisors has also determined by proceedings duly had and taken the proportion of the costs thereof to be borne by the County and Towns respectively, and

Whereas, the total maximum cost of such construction and improvements is estimated at the sum of $1,000,000 and upwards and that sum has by proceedings duly had and taken been appropriated accordingly, and

Whereas, there is not sufficient moneys of the County available to pay the amount so appropriated, or any part thereof, after defraying other County expenses, and

Whereas, The Board of Supervisors has determined to borrow the whole amount needed for such construction and improvement, upon the bonds of the County, to be issued in Series from time to time as may be required for such purpose.

Section 1. Resolved, that there be borrowed at this time upon the bonds of this County, as a part of the moneys so appropriated, and designated Series "A" Bonds, the sum of four hundred thousand dollars, and that the County Treasurer of the County of Cattaraugus be and he is hereby authorized and directed to issue and negotiate said bonds for such sum aforesaid, according to law, at not less than par and to the best advantage, and apply the proceeds thereof in aid of divers towns of said County in the construction and improvement of various highways in said towns under the provisions of Section 320-A of the Highway Law, according to and as heretofore determined by the

Board of Supervisors; or for the payment of certificates of indebtedness issued for such purpose; that prior to the issuance and negotiation of said bonds, said County Treasurer execute, acknowledge and deliver to this Board a bond, in pursuance of Section 14 of the County Law, in the penal sum of $25,000 to be approved as to form and sufficiency of sureties by the County Judge of this County, for the faithful performance of his duty in issuing said bonds and the lawful application of the funds arising therefrom and of the funds which may be received by tax for the payment thereof, which may come into his hands.

Section 2. That such bonds be issued in the denominations of one thousand dollars, consisting of four hundred bonds of one thousand dollars each, aggregating said sum of four hundred thousand dollars, and numbered from one to four hundred, both inclusive, fifty of such bonds to become due and payable yearly commencing five years from the date thereof, with interest not exceeding six per cent per annum, payable semi-annually, said bonds and interest being payable at the office of the Seaboard National Bank, New York City, N. Y. in New York Exchange.

Section 3. That there be raised annually by tax upon the taxable property of the County a sum sufficient to pay the interest and the principal of such bonds as they become due; also that the Board of Supervisors lay and spread upon the taxable property of each town so receiving aid from the County aforesaid an annual tax sufficient to pay the interest and the principal upon such bonds properly payable by each town respectively so receiving such aid as aforesaid.

Section 4. That said bonds shall be in the following form, the blanks being filled, viz:

UNITED STATES OF AMERICA

State of New York Cattaraugus County

No. $1000.00

KNOW ALL MEN BY THESE PRESENTS, That the County of Cattaraugus, in the State of New York, hereby acknowledges its indebtedness and for value received promises to pay to bearer..... ..... on the ..... day of .....19....., the sum of ONE THOUSAND DOLLARS, together with interest thereon at not to exceed six per

cent per annum, payable on the 15th day of February and 15th day of August in each year, both principle and interest being payable in gold coin of the United States of America of the present standard weight and fineness, or its equivalent in lawful money of the United States in New York Exchange, at the Seaboard National Bank, New York City, N. Y.

This bond is one of an issue of four hundred bonds of like date and tenor except as to date of maturity, aggregating four hundred thousand dollars, known as Series "A" Bonds, and issued for the purpose of providing in part the moneys appropriated by the said County of Cattaraugus to aid divers towns in said County in the construction and improvement of various highways in such towns heretofore designated by the Board of Supervisors by proceedings duly had and taken pursuant to the provisions of Section 320-A of the Highway Law, and pursuant to and in strict compliance with the Constitution and Statutes of the State of New York, including among others the County Law, the Highway Law and the General Municipal Law, duly had and taken in all respects authorizing the same and authority confirmed by the two-thirds vote of all the Supervisors elected to the Board of Supervisors of the County of Cattaraugus at a meeting thereof duly called and held on the 8th day of December, 1921, the vote so taken and the canvass thereof were made, filed and recorded as required by law.

It is hereby certified and declared that all acts, conditions and things required to exist, happen and be performed precedent to and in the issuance of this bond, exist, have happened and have been performed in due time, form and manner as required by law; that the amount of this bond, together with all other indebtedness of said County, does not exceed any limit prescribed by law; that provision has been duly made for the levy and collection of an annual tax sufficient to pay the principal and interest on this bond as the same respectively shall become due and payable; the full faith and credit of said County of Cattaraugus are hereby irrevocably pledged to the punctual payment of the principal and interest of this bond according to law.

In Witness Whereof, the County of Cattaraugus has caused the seal of said County to be hereto affixed and to be signed by the County Treasurer of said County, and Chairman of Board of Super-

visors of Cattaraugus County in execution thereof, and dated this ..... day of ....., 1921.

.....

County Treasurer of Cattaraugus County.

.....

Chairman of Board of Supervisors of Cattaraugus County.

Section 5. If coupons are attached to secure the payment of interest, there shall be attached to each of said bonds as shall be issued payable to bearer, the proper number of interest coupons made payable in accordance with this Act, and with the body of said bond, and each of said interest coupons shall bear Fac Simile signatures of the County Treasurer of Cattaraugus County and the Chairman of the Board of Supervisors of said county.

Section 6. This Act shall take effect immediately.

The foregoing Act was adopted on the 8th day of December, 1921, by the following vote:

Ayes: 40.

ACT NO. 4.

An Act to fix the salaries of the Sheriff, Under Sheriff, Deputy Sheriffs and Matron of the County Jail of Cattaraugus County.

Section 1. Pursuant to Chapter 512 of the Laws of 1909 of New York State. The annual salaries of the Sheriff, Under Sheriff, Deputy Sheriffs and Matron of the County Jail, all of Cattaraugus County, are hereby fixed respectively as follows:

Sheriff	$2900.00
Under Sheriff	1200.00
Deputy Sheriff acting as Turnkey	900.00
Deputy Sheriff at Olean	900.00
Deputy Sheriff outside of Olean	400.00
Deputy Sheriff at Salamanca	750.00
Deputy Sheriff in Northeast section	350.00

Deputy Sheriff in Southwest section	400.00
Deputy Sheriff in Northwest section	350.00
Matron	250.00

Section 2. All other Acts and resolutions inconsistent herewith are hereby repealed.

Section 3. This Act shall take effect January 1st, 1922.

Section 4. The Under Sheriff and Turnkey each to be entitled to two weeks' vacation each year, and the County Auditor be authorized to pay for extra help.

Report of Board of Election

To the Secretary of State of the State of New York and the Board of Supervisors of Cattaraugus County:

Pursuant to Section 192 of the Election Law, the Board of Elections respectfully reports that the following is a true statement of the affairs and proceedings of said Board from the first day of December, 1920, to the first day of December, 1921:

Enrollment Transcript.

M. D. Johnson, printing 500 copies	$ 584.20

Fall primary, September 13, 1921.

Cattaraugus Times, 300 Primary Notices	8.75
Hub, printing 75 Void Ballot Envelopes	2.00
1450 Tally Sheets, ruled	28.57
Republican Press, Printing Notices of Primary	27.50
Republican Press, 4479 Primary Ballots	586.84
Leach Pub. Co., Printing Notices of Primary	7.50
Leach Pub. Co., Placards and Distance Markers	14.00
Stationery	56.90
Blank Forms	17.20
Total	$ 749.26

Registration and Enrollment, October 14, 15, 21, 22.

Gowanda News, 38,000 Enrollment Blanks	$ 75.00
Merow Bros., Padlocks for Boxes	8.95
Leach Pub. Co., 1000 Farmer-Labor Blanks	6.50
Hub, 500 Enrollment Affidavits	6.94

Hub, 40,000 Amendment Slips	80.00
Express on Enrollment Boxes	29.93
Stationery	52.69
Total	$260.01

General Election, November 8, 1921.

Cattaraugus Times, 1000 Caucus Nomination Blanks	$ 16.25
Hub, 500 Canvass Sheets	32.00
Hub, ruling 3000 Tally Sheets	75.40
Twelve Signature Electros	13.20
Hub, printing Void Ballot Envelopes	1.75
Hub, 1000 Application Absentee Ballots	7.62
Auto. Reg. Mach, Co., machine supplies	61.23
Allegany Citizen, 23,665 Amendment Ballots	125.00
Hub, Ballot Return Sheets	25.21
Hub, Machine Tally Sheets	44.00
J. B. Lyon Co., 150 Instruction Placards	37.72
Allegany Citizen, reprinting Amendment Ballots	150.00
M. D. Johnson, Machine Ballots	142.10
Republican Press, publishing Election Notice	525.60
Republican Press, List Nominations for posting	162.63
Republican Press General Officers' Ballots	917.07
Leach Pub. Co., publishing Election Notices	525.60
Olean Herald, publishing List of Nominations	101.93
Republican Press, publishing List of Nominations	101.55
Portville Review, Ballot Tally Sheets	30.64
Absentee Ballots and Envelopes	81.75
Blank Forms	33.22
Stationery	64.54
Total	$3276.01

Office Equipment.

Merow Bros., Gas Stove and setting	$ 45.68
Merow Bros., making Steel Book Case	20.65
Merow Bros., Gas Lamp and setting	7.15
Total	$ 73.48

Office Expenses.

Williamson Law Book Co., N. Y. Supplement	$ 7.00
Repair Typewriters	19.75
Paper	60.27
Stamps and P. O.	80.58
Telephone Tolls and Telegrams	43.97
Trolley, Dray, Express and Truck	40.16
Clerk's Traveling Expenses	37.17
Labor	7.85
Miscellaneous Office Supplies	16.40
Total	$313.15

Summary, year ending December 1, 1921.

Enrollment Transcript	$ 584.20
Fall Primary	749.26
Registration and Enrollment	260.01
General Election	3276.01
Office Equipment	73.48
Office Expenses	313.15
Total	$5256.11

Dated at Little Valley, N. Y.,
December first, 1921.

Board of Elections of Cattaraugus County.

Finance Committee Report

FINANCE COMMITTEE'S REPORT

Your Committee on Finance reports that the following tabulated statements show the appropriation which will be necessary to meet the expenses of the County of Cattaraugus for the ensuing year, and the estimate of revenues other than taxes which will be applicable to such purposes:

APPROPRIATIONS

Appropriations from the General Fund
For Tax Accounts:

State Treasurer for State Taxes	$96664.86	
Returned School Taxes	3000.00	
Refunded Taxes	500.00	
Tax Sale Advertising and Redemption Advertising	1800.00	
County Printing, Journals, etc	2800.00	
		$104764.86

For General Administration:

Board of Election Commissioners	$ 3500.00	
Election Expenses	5000.00	
Meeting Tax Commissioners	1800.00	
Supervisors' Expenses	12000.00	
County Treasurer, estimated expenses	3300.00	
Court House Expense	1500.00	
Paving Assessment, Court St., Little Valley	1781.52	
County Clerk's Building	500.00	
County Auditor, salary and expenses	1500.00	
County Attorney	300.00	
		31181.52

For Civil Court:

State Comptroller for Stenographer's Tax	$ 4419.15	
Supreme Court	15000.00	
County Judge	2000.00	
County Court	8000.00	
Surrogate	4000.00	
County Clerk as Clerk of Court	6000.00	
County Library	250.00	
Supreme Court Chambers, Cole	900.00	
		40569.15

For Protection of Life and Property:

Child Welfare	$ 6000.00	
County Sealer of Weights and Measures	1000.00	
Armory Expense	11424.26	
Insurance on Trucks	1000.00	
		19424.26

County Clerk as Registrar:

Estimated Expense	$ 8000.00
Estimated Receipts (fees)	12000.00
Credit Balance	4000.00

For Education:

Educational Notices	$ 25.00	
Deaf Mutes	2500.00	
Cattaraugus County Farm Bureau Association	4500.00	
		7025.00

For Correction and Reformation:

District Attorney Department Expense		$10000.00
Sheriff—Sheriff's Office and Quarters,		
Estimated Expenses	$17500.00	
Receipts	1500.00	16000.00
Coroners		1200.00
Supreme Court, Criminal		5000.00
County Court, Criminal		1000.00

Justices and Constables	1000.00	
Jail	3500.00	
Jail Inmates	4500.00	
Penal Institutions	2500.00	
		44700.00

For Construction of County Buildings:

Tuberculosis Hospital Build'g and Maintenance	$20000.00	
Rocky Crest Sanitarium—Salaries	12000.00	
Rocky Crest Sanatarium—Receipts $4000.00		
		28000.00

For Payment of Indebtedness: :

General Bond—Jail	$ 3000.00	
Interest on Unmatured Jail Bonds	180.00	
Interest on Temporary Loans	1500.00	
Certificates of Indebtedness	30000.00	
		34680.00
Total Amount of Appropriations		310344.79

Less estimated receipts applicable to General Fund:

General Fund on hand, County Treasurer's Report	$25923.78	
Interest on General Fund Deposits	1500.00	
Fines and Penalties	1500.00	
County Clerk's Receipts over Expenses	4000.00	
Due from Towns	4815.20	
Total Estimated Receipts to General Fund		37738.98
Net Amount Required for General Fund Appropriation		$272605.81

ADD: Estimated Deficiency for Appropriations of preceding year:

Estimate amount for further appropriations for contingent expenses	15000.00
Total required for General Fund	$287605.81

FOR POOR FUND

Superintendent of the Poor	$ 2200.00	
Alms House	6500.00	
Alms House Inmates	12000.00	
Temporary Outside Relief	1500.00	
Hospitals	500.00	
Tubercular Nurse and Expenses	.....	
Insane Expense and Examinations	100.00	
Feeble Minded	100.00	
Private Orphan Asylum	1500.00	
Soldiers' Burials	1000.00	
Soldiers' Headstones	100.00	
Total for Poor Fund Appropriations		25500.00

Less estimated receipts applicable to Poor Fund:

Amounts levied for support of town poor	$17217.18	
Receipt of sale of products of county farm	1500.00	
From Salamanca City	.....	
Total amount Receipts for Poor Fund		18717.18
Net Amount for Poor Fund		$ 6782.82

FOR HIGHWAY EXPENSES

Superintendent of Highways, Salary and Expenses	$10000.00	
Federal Truck Fund	5000.00	
County Line Bridges	5000.00	
County's Share of State Roads Construction and Interest	201554.29	
Interest on Temporary Bonds, Town and County Roads	23000.00	
County's share of Highway Sinking Fund and Interest	2233.74	
Certificates of Indebtedness, Machinery, Tools and Interest	20906.43	
		267694.46
Credit due from Towns for Machinery Rentals		9900.00
Total for Highway Expense		$257749.46

Your Committee therefore recommends that there be levied and assessed upon the property liable therefor,

For General Expense	287605.81
For Poor Fund	6782.82
For Highway	257794.46
Total	$552183.09

Respectfully submitted,

W. K. HARRISON,
L. L. Oyer,
JAMES DEVINE,
GEO. H. NIX,
W. S. PIERCE.

Dated November 23, 1921.

Report of County Auditor

Oct. 31st, 1920, to Oct. 31st, 1921

To the Honorable Board of Supervisors of Cattaraugus County.

Gentlemen:

I herewith respectfully submit my Report of bills presented and audited as County Auditor, from Nov. 1st, 1920, to Oct. 31st, 1921, for your consideration.

JOHN B. REEVES.

Total number of Claims Audited	2278
Total Amount of Claims Audited	$210391.24

SUMMARY OF DEPARTMENTS

Supervisors' Accounts.

Per Diem	$5178.00	
Mileage	1254.48	
Special Committees	1337.89	
Labor on Tax Rolls	274.42	
Office Expenses	48.06	
Total		$8092.85

Supervisors' Rooms.

Telephone	$ 43.50	
Repairs	15.89	
Heat	106.40	
Total		165.79

County Publications.

Tax Blanks	$ 35.23	
Local Laws	48.75	
Cornell Scholarship	21.60	
Notices of Special Comm.	72.90	
Total		178.48

State Tax Commissioners.

Supr's and Assessors' Expenses	$1686.89	
Total		1686.89
Descriptions for Tax Sales	$215.00	
Total		215.00

Redemption Advertising.

Publishing Notices of Tax Sales	$924.20	
Redemption Advertising	678.30	
Returned Tax Advertising	25.85	
Total		1628.35

Commissioners of Elections.

Expenses	$131.33	
Total		131.33

Election Expenses.

Disbursements	$ 227.17	
General Election	4653.01	
Primary Election	1369.99	
Office Expenses	305.55	
Phone	70.74	
Other Expenses	53.22	
Office Equipment	45.68	
Total		6725.36

Town Clerks.

Mailing Constitutional Amendments	$286.49	
Total		286.49
County Attorney	$268.80	
Total		268.80

County Treasurer.

Telephone	$ 68.58	
Office Supplies	210.70	
Bond	306.00	
Expenses	149.35	
Office Furniture	173.50	
Record Books	107.73	
Total		1015.86

Court House.

Telephone	$ 43.50	
Light	282.45	
Heat	554.09	
Other Expenses	350.78	
Painting	1060.00	
Insurance	302.00	
Total		2592.82

County Clerk's Building.

Light	$235.63	
Heat	605.77	
Telephone	78.02	
Other Expense	151.05	
Janitor Supplies	103.60	
Insurance	26.50	
Painting	200.00	
Total		1400.57

District Attorney.

Expenses	$ 505.51	
Office Expenses	48.98	
Special Orders	2477.43	
Telephone	101.70	
Stenographer's Expenses	128.19	
Copying Minutes	10.70	
Law Books	46.50	
Total		3319.01

Sheriff.

Traveling Expenses.

Criminal	$3130.67	
Civil	591.60	
Other	654.01	
Total		4376.28

Office and Quarters.

Office Expenses	$ 943.85	
Equipment	381.99	
Miscellaneous	1645.24	
Auto Purchase	850.00	
Auto Upkeep	2934.34	
Telephone Toll	449.95	
Telephone Rental	106.00	
Total		7311.37

Jail Buildings.

Upkeep, Buildings and Grounds	$1023.13	
Furnishings	195.45	
Heat and Light	2113.31	
Other Expense	3.12	
Jail Barn	256.02	
Painting	450.00	
Total		4041.03

Jail Inmates.

Food Supplies	$4877.44	
Clothing, Bedding, etc.	551.53	
Other Expense	779.68	
Total		6208.65

Sheriff's Department Grand Total	$21937.33

County Judge.

Office Expenses	$ 82.99	
Office Rent	480.00	
Law Books	14.00	
Telephone	79.63	
Total		656.62

Surrogate.

Expenses	$248.48	
Office Expenses	105.00	
Telephone	66.25	
Blanks	159.88	
Law Books	81.00	
Acting Surrogate	4.10	
Total		664.71

County Clerk.

Bond	$ 30.00	
Expenses	508.11	
Record Books	748.00	
Supplies	783.53	
Typewriters	230.58	
Law Books	12.00	
Extra Clerks	100.00	
Total		2412.22

Court Library.

Law Books	$123.75	123.75

Supreme Court.

Publications	$712.40	
District Attorney's Orders—Witnesses	442.00	
Court Orders—Feeding Jurors	87.50	
Total		387.83

County Court.

Publications	$217.05	
District Attorney's Orders—Witnesses	97.28	
Court Orders—Feeding Jurors	73.50	
Total		387.83

Supreme Court Chambers.

Telephone Rental	$ 39.00	
Telephone Toll	28.09	
Office Rent	525.00	
Law Books	21.00	
Expenses	141.73	
Total		754.82

Justice Accounts.

Fees	$330.00	330.00

Constable Accounts.

Fees	$527.80	527.80

Coroners.

Orders	$295.40	
Fees	535.27	
Constable Fees	5.00	
Pauper's Burial	70.00	
Total		905.67

Sealer of Weights and Measures

Expenses		$300.00	300.00

Rocky Crest Sanatorium.

Maintenance.

Food Supplies		$9529.36
Drugs Supplies	761.70	
Nurse Supplies	1018.05	
Bedding, etc.	422.63	
Household and Laundry	208.76	
Laboratory Equipment	307.61	
Total		$12248.11

Office.

Office Supplies	$ 460.22	
Telephone	68.32	
Transportation	450.53	
Freight and Express	334.41	
Total		1313.48

Superintendent and Nurse

Superintendent's Expenses	$ 805.41	
Nurse Expenses	135.70	
Total		941.11

Building and Grounds

Building Repairs	$ 929.51	
Heat and Light	1903.22	
Equipment Repairs	674.35	
Farm and Grounds	678.42	
Insurance	155.95	
Total		4341.45

Compensation Insurance		176.08	
Expenses Board of Managers		90.98	
Recreation Hall Appropriation		4497.72	
Painting Building Appr	$ 314.33		
X-Ray Machine Appr.	1375.67		
Building Appr.	1616.33		
Bath Room Appr.	1200.00		
Heating Appr.	400.00		
Total		4906.33	
Refund Over-payment		18.00	
Hospital Grand Total			$28533.26

County Visiting Nurse.

Expenses	$1176.84	1176.84

Superintendent of Highways.

Expenses	$ 836.69	
Telephone	150.05	
Office Expenses	670.24	
Auto Purchase	1954.00	
Auto Upkeep	2236.41	
Office Help	1245.83	
Total		7093.22

Federal Trucks.

Repairs	$5951.85	
Oil and Gas	440.14	
Labor	632.77	
State Expenses	593.95	
Insurance	411.23	
Freight and Express	211.31	
Total		8241.25

County Road Machinery.

Purchase	$13216.00
Oil and Gas	21.25

Repairs	84.75	
Freight	891.26	
Total		14213.26

County Line Bridges.

Building and Repairs	$6885.03	
Total		6885.03

320-A Highways, County and Town Roads.

County.

Material	$ 132.50	
Surveys	76.20	
Right of Way	116.00	
Total		324.70

Allegany Road No. 1.

Material	$10381.03	
Surveys	58.66	
Total		10439.69

Allegany Road No. 2.

Material	$ 40.99	
Surveys	3.20	
Total		44.19

Ashford Road No. 1.

Material	$2549.87	
Surveys	52.43	
Total		2602.30

Ashford Road No. 2.

Material	$1103.76	
Surveys	116.60	
Total		1220.36

Carrollton Road No. 1.

Material	$1612.56	
Surveys	23.85	
Total		1636.41

Dayton Road No. 1.

Material	$1515.14	
Surveys	122.28	
Total		1637.42

Dayton Road No. 2.

Material	$8033.09	
Surveys	14.45	
Total		8047.54

East Otto Road No. 1.

Material	$ 836.90	
Surveys	55.10	
Total		892.00

East Otto Road No. 2.

Material	$ 27.62	
Surveys	20.00	
Total		47.62

Ellicottville Road No. 1.

Material	$1254.46	
Surveys	88.64	
Total		1343.10

Ellicottville Road No. 2.

Material	$2707.42	
Surveys	26.00	
Total		2733.42

Ellicottville Road No. 3.

Material	$ 479.37	
Surveys	57.50	
Total		536.87

Farmersville Road No. 1.

Material	$ .00	
Surveys	43.50	
Total		43.50

Farmersville Road No. 2.

Material	$ .00	
Surveys	6.50	
Total		6.50

Franklinville Road No. 1.

Material	$ 743.60	
Surveys	32.72	
Total		776.32

Freedom Road No. 1.

Material	$ 360.44	
Surveys	34.10	
Total		394.54

Freedom Road No. 2.

Material	$ 71.11	
Surveys	15.10	
Total		86.21

Great Valley Road No. 1.

Material	$6199.44	
Surveys	51.85	
Total		6251.49

Hinsdale Road No. 1.

Material	$ 167.36	
Surveys	74.09	
Total		241.45

Humphrey Road No. 1.

Material	$2402.74	
Surveys	42.45	
Total		2445.19

Humphrey Road No. 2.

Material	$ .00	
Surveys	7.60	
Total		7.60

Ischua Road No. 1.

Material	$ 290.65	
Surveys	54.40	
Total		345.05

Leon Road No. 1.

Material	$1398.90	
Surveys	65.00	
Total		1463.90

Little Valley Road No. 1.

Material	$ .00	
Surveys	139.00	
Total		139.00

Lyndon Road No. 1.

Material	$ 391.13	
Surveys	46.40	
Total		437.53

Machias Road No. 1.

Material	$ 36.91	
Surveys	29.25	
Total		66.16

Machias Road No. 2.

Material	$ 82.35	
Survey	.00	
Total		82.35

Machias Road No. 3.

Material	$1463.78	
Survey	44.00	
Total		1507.78

Mansfield Road No. 1.

Material	$ 896.63	
Surveys	48.45	
Total		945.08

Napoli Road No. 1.

Material	$ 995.41	
Surveys	72.70.	
Total		1068.11

New Albion Road No. 1.

Material	$1532.47	
Surveys	64.00	
Total		1596.47

Olean Town Road No. 1.

Material	$ 196.49	
Surveys	57.80	
Total		254.29

Otto Road No. 1.

Material	$ 589.96	
Surveys	14.00	
Total		603.96

Perrysburg Road No. 1.

Material	$11404.94	
Surveys	46.50	
Total		11451.44

Portville Road No. 1.

Material	$1832.25	
Surveys	71.13	
Total		1903.38

Portville Road No. 2.

Material	$ .00	
Surveys	8.00	
Total		8.00

Randolph Road No. 1.

Material	$6612.11	
Surveys	65.97	
Total		6678.08

Randolph Road No. 2.

Material	$4069.63	
Surveys	11.75	
Total		4081.38

Superintendent of Poor.

Expenses	444.91	
State Prison Supplies	550.07	
Insurance	907.03	
Religious Services	350.00	
Total		2322.01

Erie County Hospital.

Charge to Towns and County.

County	$ 540.37	
City of Salamanca	207.43	
Humphrey	126.86	
Franklinville	29.14	
Total		903.80

Insane Commitments.

Charged to Allegany	$ 25.00	25.00
Feeble Minded Children	$ 60.00	60.00
Deaf Mutes	$2646.58	2646.58
Indigent Children	$3369.57	3369.57

Child Welfare Board.

Expenses	$ 89.03	89.03

Soldiers.

Burials	$1675.00	
Headstones	125.00	
Total		1800.00

Miscellaneous.

Bender's Manuals.

Charged County	$ 45.00	
Charged Towns	288.00	
Total		333.00

Compensation Insurance.

Premium	$1000.00	
Paid Settlement	168.00	
Total		1168.00

District Laboratory SupplyStations.

Charge to Districts.

District of Gowanda.

Salary	$ 20.00	
Expenses	61.33	
Total		81.33

Report of Child Welfare Commission

To the Honorable Board of Supervisors
of the County of Cattaraugus, N. Y.

Gentlemen—As provided by Section 5 of the Child Welfare Law, we herewith submit to you a report of the work of the Cattaraugus County Board of Child Welfare for the year ending November 30, 1921.

This Board has reason to believe and know that much good has been accomplished in enabling deserving mothers to keep their families together and properly care for them. Great care has been exercised in the granting of allowances. No widow is granted such until she has been proven by thorough investigation to be a proper person in every respect. While the law does not demand it, this Board adopted a rule that each supervisor in whose district an applicant resides should be made conversant with the case in order that he might know what was being done in his district and thus more fully understand the purposes and workings of the law.

The woman to whom grants have been made are as a rule honest and industrious. In proof of this we cite one instance of a woman with five small children, who was drawing $20.00 per month. She came to the secretary and said: "You can thank the Board for me for what they have done, and it was a great help, but you need not send me any more checks because I have secured a position that pays me a salary that will enable me to get along without assistance." Another one came the day after she was married to a man who was willing to support her and her three children, and notified the Secretary that she was no longer entitled to assistance under the law.

There has recently occurred two deaths in the city of Olean of men who each left six small children, in one case three of the children being under three years of age. In neither case did the father leave anything for the family.

The appropriation of $4,500 the past year has been handled carefully and but a small balance is left. The Board has every reason to believe that the demands upon it will be much greater during the coming year because of the number of very young children in their care and most respectively ask for your kindest consideration of their request for an appropriation of $6,000 for the year beginning December 1st.

The affairs of the Board, including the way investigations are made and amount allowed have been pronounced good by two inspectors sent to us by the State Board of Charities who made personal visits to many of the families receiving held.

As many of the children receiving aid from this fund would become public charges without such help, we believe it a wise measure of economy to continue such help, because the cost of maintaining a child in an institution would be practically double what it is now costing, through the Child Welfare Law.

The highest allowance per child on our list is $7.50 per month and that in only one case affecting two children.

The lowest allowance is $2.50 per month. These small amounts in addition to what the mothers earn putting them "over the top" of expense and keeping the children at home, together, the only way, we believe, that good American men and women can be made.

We have several families of five or six small children, but the largest allowance to any one family is $25.00 per month, and this is only three cases. In but three other cases is $20.00 per month allowed. In eleven instances $15.00 per month is allowed and the number of children affected is three to five in a family.

Two cases were happily settled within the past month, both in the City of Olean. One woman with five children who had been allowed $15.00 per month was granted an award of more than $7,000 for the accidental death of her husband. She immediately notified the Secretary that further assistance was not needed.

The other woman with two children came to the Secretary a few days ago and reported she was married to a good man who would properly care for herself and children. She had been drawing $15.00 per month.

These incidents are reported in order that you, gentlemen, may know that those being assisted by this fund are very worthy and had it not been for the assisstance rendered the care of those seven children would have cost the city a great deal more money, besides, and greatest of all, the families would possibly have been broken up, the children separated, the mother's hearts broken and a poorer class of American Citizens the result.

The personnel of the Board at present is as follows:

Charles A. Swan, Salamanca, Chairman.
Mrs. Anna Beers-Shannon, Randolph.
Mrs. Helen Flynn, Olean.
Willis P. Kysor, Machias, County Supt. of Poor.
Chas. H. Rafferty, Olean, Secretary.

We now have:

In the Town of Allegany,	One Woman,	$15.00 per month,	5 children
In the Town of Allegany,	One Woman,	10.00 per month,	3 children
In the Town of Allegany,	One Woman,	20.00 per month,	5 children
In the Town of Allegany,	One Woman,	15.00 per month,	3 children
In the Town of Allegany,	One Woman,	15.00 per month,	3 children
In the Town of Allegany,	One Woman,	5.00 per month,	2 children
In the Town of Allegany,	One Woman,	15.00 per month,	6 children
In the City of Olean,	One Woman,	10.00 per month,	2 children
In the City of Olean,	One Woman,	25.00 per month,	5 children
In the City of Olean,	One Woman,	5.00 per month,	2 children
In the City of Olean,	One Woman,	25.00 per month,	6 children
In the City of Olean,	One Woman,	15.00 per month,	2 children
In the City of Olean,	One Woman,	15.00 per month,	3 children
In the Town of Hinsdale,	One Woman,	12.00 per month,	3 children
In the Town of Limestone,	One Woman,	8.00 per month,	2 children
In the Town of Salamanca,	One Woman,	5.00 per month,	2 children
In the Town of Salamanca,	One Woman,	6.00 per month,	2 children
In the Town of Salamanca,	One Woman,	25.00 per month,	4 children
In the Town of Salamanca,	One Woman,	15.00 per month,	3 children
In the Town of Salamanca,	One Woman,	15.00 per month,	3 children
In the Town of Portville,	One Woman,	10.00 per month,	3 children
In the Town of Dayton,	One Woman,	20.00 per month,	5 children
In the Town of Randolph,	One Woman,	15.00 per month,	3 children
In the Town of Persia,	One Woman,	10.00 per month,	2 children
In the Town of Persia,	One Woman,	15.00 per month,	3 children

In the Town of Olean,	One Woman,	10.00 per month,	3 children
In the Town of Olean,	One Woman,	20.00 per month,	4children
In the Town of Olean,	One Woman,	25.00 per month,	6 children
		$401.00	95

FINANCIAL REPORT

December 1, 1920, to December 1, 1921

Appropriation the past year		$4,500.00
Expended—December	$369.00	
January	349.00	
February	338.00	
March	355.00	
April	355.00	
May	355.00	
June	389.00	
July	349.00	
August	351.00	
September	351.00	
October	406.00	
November	401.00	
Total		$4,368.00
Balance		$ 132.00

Respectfully submitted,

CHAS. H. RAFFERTY, Secretary.

The expense of administration is about 1 per cent.

Report of County Clerk

To the Board of Supervisors of Cattaraugus County:

1, the undersigned, Clerk of the said County, respectfully report, pursuant to Section 164 of the County Laws, that the following is a true statement of all the moneys received by me as Clerk, from the first day of November, 1920, to the thirty-first day of October, 1921, the same having been paid by me to the County Treasurer, together with statement of labor and supplies necessary for the work of said office, and statement of expense of heating and lighting the Hall of Records and Memorial Building, and summary of orders drawn on County Treasurer as Clerk of Court for Court expenses.

W. H. ELDREDGE, County Clerk.

SUMMARY OF RECEIPTS BY MONTHS, AS REGISTRAR

	Recording Deeds	Recording Mortgages	Recording Other Papers	Docketing Judgments and Cancelling Dockets	Searches and Certificates Thereof	Copies and Exemplifications of Papers	Filing Papers	All Other Services	Total
November . .	$ 231.27	$ 156.22	$ 233.34	$ 11.22	$ 554.65	$ 18.69	$ 3.61	$ 84.96	$ 1293.96
December . . .	229.94	108.88	156.39	12.06	598.19	33.80	3.42	45.76	1188.44
January	160.83	94.04	154.38	12.74	315.99	41.01	4.60	20.51	804.10
February	149.50	74.12	165.24	11.66	160.85	24.60	3.27	21.76	611.00
March	174.04	76.37	158.63	18.16	158.80	52.96	1.98	173.12	814.06
April	209.58	130.50	148.42	19.43	232.26	56.61	3.30	41.24	841.34
May	216.24	135.17	192.43	45.60	186.83	31.55	4.82	82.74	895.38
June	192.96	142.38	170.22	23.70	340.79	29.53	4.15	88.32	992.05
July	202.72	143.06	140.15	21.70	202.63	35.99	1.96	130.51	887.72
August	201.02	122.85	134.48	18.72	361.48	19.72	2.15	100.83	961.25
September . . .	185.05	107.98	155.31	23.78	224.39	38.86	1.66	105.16	842.19
October . . .	250.42	159.32	157.35	18.85	294.73	49.15	2.72	127.58	1060.12
Totals	$2403.57	$1450.89	$1966.34	$237.62	$ 3631.59	$ 432.47	$ 37.64	$ 1031.49	$ 11,191.61

EXPENDITURES AS REGISTRAR

Itemized Report of Salaries

F. M. Merrill, County Clerk	$ 630.93
W. H. Eldredge, County Clerk	1369.07
E. W. Merrill, Deputy Clerk	1500.00
R. H. Pratt, Special Deputy Cuerk	1200.00
Leo. F. Krampf, Index Clerk	1200.00
R. H. Shannon, Asst. Clerk	400.00
Emmons Merrill, Searcher and Copyist	115.00
M. J. Rich, Extra Services as Abstract Clerk	12.00
Hattie Locke, Asst. Clerk	895.00
Lydia Langhans, Asst. Clerk	895.00
Alma Covert, Asst. Clerk	600.00
Ella Fisher, Asst. Clerk	600.00
Lola Bowen, Asst. Clerk	600.00
Georgette Merrill, Asst. Clerk	200.00
Hazel Evans, Extra Copyist	50.00
Frances M. Krampf, Extra Copyist	50.00
Total	$10317.00

EXPENDITURES AS REGISTRAR

Postage	$ 431.75
Express & Cartage	32.34
Telegrams	2.59
Office Supplies	296.70
Books	871.00
Blanks, Printing, Stationery, Etc.	348.85
Office Fixtures	441.10
Typewriters	180.00
Miscellaneous	41.49
Toll Service	33.55
	$ 2679.37

EXPENSE, CLERK'S OFFICE BUILDING, INCLUDING SURROGATE'S OFFICE AND ELECTION COMMISSIONER'S OFFICE AND THE MEMORIAL BUILDING.

D. W. Alsdorf, Coal and Seed	$ 590.87
French & Keith, Repairs on Boiler	7.00
Iroquois Natural Gas Co., Gas	15.80
Village of Little Valley, Electric Lights	192.82
Merow Bros., Labor and Supplies	59.40
Senear & Gardner, Drinking Cups	50.00
J. W. Watson, Floor Brush, Etc.	10.00
Edward Merow, Repairs	1.00
W. J. Farnham, Labor	1.80
Total	$ 928.69

EXPENDITURES AS CLERK OF COURT

Orders Drawn on County Treasurer

SUPREME COURT

Jurors	$10,694.30
Court Officers	3,267.75
Court Crier	339.10
Witnesses	1,144.92
Total	$15,446.07

COUNTY COURT

Jurors	$ 6,052.75
Court Officers	2,478.00
Court Crier	258.90
Witnesses	363.28
Total	$ 9,152.93

EXPENDITURES AS CLERK OF COURT

Audited Bills Paid by County Auditor

Printing Court Calendars	$ 583.25
Printing List of Jurors	11.80
Publish Notice Jury Drawing	11.80
Paid for meals of Jurors	35.00
Salary of Sp. Clerk as Clerk of Courts	311.00
Total	$ 952.85

STATE OF NEW YORK }
} SS:
COUNTY OF CATTARAUGUS }

W. H. Eldredge, being duly sworn, deposes and says that he is County Clerk of the County of Cattaraugus, and that the foregoing account is true and correct, and that the amounts stated therein were actually received and expended by him.

W. H. ELDREDGE

Subscribed and sworn
to before me, this
16th day of November, 1921.

LYDIA LANGHANS, Notary Public

Report of Coroner

To the Board of Supervisors of Cattaraugus County:

I, P. H. Bourne, a Coroner in and for the said County of Cattaraugus, respectfully submit the following statement of my fees and disbursements as Coroner for the quarter ending June 30, 1921.

1921

April 7—Hastings Milks, suspected poisoning, Salamanca.

Viewing body	$ 5.00	
Investigation	3.00	
Autopsy	10.00	
Statement to Board	.50	$18.50

April 14—Mabel E. Flanigan, killed by cars, Cattaraugus.

Viewing body	$ 5.00	
Investigation	3.00	
Mileage	3.20	
Statement to Board	.50	11.70

April 15—Elmer Clemmons, killed by cars, Limestone.

Viewing body	$ 5.00	
Mileage	2.40	
Investigation	3.00	
Statement to Board	.50	10.90

May 9—Clair H. Witchen—Drowned in creek, Little Valley.

Viewing body	$ 5.00	
Mileage	1.00	
Investigation	3.00	
Statement to Board	.50	9.50

May 11—Francis Jimerson, murdered, Town of Salamanca.

Viewing body	$ 5.00	
Mileage	1.00	
Investigation	3.00	
Statement to Board	.50	9.50

June 21—John Isaacson, killed by B., R. & P., Ellicottville.

Viewing body	$ 5.00	
Investigation	3.00	
Statement to Board	.50	8.50

June 30—Baby Rozniczek, found dead in bed, Salamanca.

Viewing body	$ 5.00	
Investigation	3.00	
Statement to Board	.50	8.50
		77.10

STATE OF NEW YORK,
CATTARAUGUS COUNTY—ss.

P. H. Bourne, M. D., being duly sworn, says that he is a coroner in and for the County of Cattaraugus, and resides in Salamanca, N. Y., in said county.

That the foregoing statement of his fees and disbursements as such Coroner for the quarter ending June 30th, 1921, is true and correct and that the charges therein made are fair and reasonable, and that the disbursements set forth were actually incurred by him

in the execution of his duties as such Coroner, and that there are no offsets or counter claims to said claims.

P. H. BOURNE.

Sworn to before me this 15th day of November, 1921.

F. B. Andrews,

Notary Public.

To the Board of Supervisors of Cattaraugus County:

I, P. H. Bourne, M. D., a Coroner in and for the said County of Cattaraugus, respectfully submit the following statement of my fees and disbursements as Coroner for the quarter ending September 30, 1921.

July 3—Edward Flagg, killed grade crossing, Randolph.

Viewing body	$ 5.00	
Mileage	3.60	
Investigation (two days)	6.00	
Statement to Board	.50	$15.10

July 3—Marjorie Dowd, killed grade crossing, Randolph.

Viewing body	$ 5.00	
Mileage	3.60	
Investigation	6.00	
Statement to Board	.50	15.10

July 9—Charles F. Frey, drowned, Conewango creek.

Viewing body	$ 5.00	
Investigation	3.00	
Mileage	5.00	
Statement to Board	.50	13.50

July 21—Theadore W. Jaster, hanged self, Town E. Otto.

Viewing body	$ 5.00	
Mileage	6.60	
Investigation	3.00	
Statement to Board	.50	15.10

July 30—Frank Briggs, fell dead, State St., Salamanca.

Viewing body	$ 5.00	
Investigation (two days)	6.00	
Statement to Board	.50	11.50

Aug. 13—Sarah J. McKee, found dead in bed, Salamanca.

Viewing body	$ 5.00	
Investigation	3.00	
Statement to Board	.50	8.50

Aug. 21—Valentine Domsick,found dead, Salamanca.

Viewing body	$ 5.00	
Investigation	3.00	
Statement to Board	.50	8.50

Aug. 21—Mary Jacobs, found dead, Quaker Bridge.

Viewing body	$ 5.00	
Mileage	2.80	
Investigation	3.00	
Statement to Board	.50	11.30

Sept. 21—Angelina Hermans, hanged self, Ellicottville.

Viewing body	$ 5.00	
Mileage	2.40	
Investigation	3.00	
Statement to Board	.50	10.90

Sept. 29—Norman Fagnan, killed R. R., Ellicottville.

Viewing body	$ 5.00	
Investigation	3.00	
Mileage	2.40	
Statement to Board	.50	10.90
		$120.40

STATE OF NEW YORK,
COUNTY OF CATTARAUGUS—ss.

P. H. Bourne, M. D., being duly sworn says that he is a Coroner in and for the County of Cattaraugus, and resides in Salamanca in said county.

The foregoing statement of his fees and disbursements as such Coroner for the quarter ending September 30, 1921, is true and correct, and that the charges therein made are fair and reasonable, and that the disbursements set forth were actually incurred by him in the execution of his duties as such Coroner, and that there are no offsets or counter claims to such bill.

P. H. BOURNE, M. D.

Sworn to before me this 15th day
of November, 1921.

F. B. Andrews,

Notary Public.

Olean, N. Y., Dec. 6, 1921.

Report of Superintendant of Poor

Annual Report of W. P. Kysor, Superintendent of the Poor, to the Board of Supervisors, for the year ending October 31, 1921.

To the Honorable, the Board of Supervisors, the Superintendent of the Poor in compliance with the provisions of Chapter 225 of the Laws of 1896, known as the Poor Law, respectfully submits the following Report, covering the year ending October 31, 1921:

ALMSHOUSE POPULATION

The number of poor persons in the Home Nov. 1, 1920, was	67
Received during the year ending Oct. 31, 1921	43
Born in the Home	0
Making during the year	110

Of this number 98 were town and city poor, 5 pay-patients, 86 native born, 24 foreign born, 78 male, 32 female.

The number of poor persons who absconded was	1
The number who died	16
The number discharged	23
Thus leaving in the Home Nov. 1, 1921	70

Of this number 46 are males, 24 females.

The whole amount of time poor persons were kept in the Home was 70 years, 11 months, 3 days.

The average number of inmates during the year was 71.

ALMSHOUSE EXPENSES

Amount paid for Fuel, Provisions, Light and Clothing	$12838.19
Amount paid for Help	5071.90
Amount paid for Repairs and Improvements	1962.99
Amount paid for miscellaneous purposes	2459.21
Amount paid for Temporary Relief	3101.40
Amount charged back to various Towns	17217.18
Amount charged for Board per week	4.83

RECAPITULATION

Total Home Expenses	$22332.29
Amount Paid to County Treasurer by Towns	17217.18
Balance	$ 5115.11
Total Temporary and Outdoor Relief	$ 3101.40

RECEIPTS AND DISBURSEMENTS

Received for Milk, Butter, Pigs, Veal, Beef, etc.	$310.73	
Received for Ice	400.00	
Received for Outdoor Relief	304.75	
Received for Pay-patients	631.56	
Received for Miscellaneous Sales	117.61	
		$1764.65

Paid to County Treasurer:

1920, November	$108.00	
1920, December	85.00	
1921, January	126.20	
1921, February	93.00	
1921, March	526.70	
1921, April	120.20	
1921, May	126.50	
1921, June	105.00	
1921, July	211.00	
1921, August	50.50	
1921, September	50.00	
1921, October	162.55	
		$1764.65

Respectfully submitted.

W. P. KYSOR,
Supt. of Poor.

Report of Rocky Crest Sanitorium

REPORT OF THE BOARD OF MANAGERS

To the Honorable Board of Supervisors of Cattaraugus County:

Gentlemen:—The Board of Managers of Rocky Crest Sanatorium herewith presents the fifth annual report of the Institution.

Dr. Jas. H. Stygall resigned April 4, 1921, to accept a more lucrative position in Indiana.

Dr. C. H. Miller was appointed Superintendent April 17, 1921. Dr. Miller came to this Institution from the National Tuberculosis Hospital in Tennessee.

During the past year the following improvements have been made: An X-Ray equipment suitable for the work of the Sanatorium has been installed. Re-decoration of part of the interior of the Sanatorium was carried on by patients who were able to work part time. By special appropriation of the Board of Supervisors from the earnings repainting of exterior woodwork and buildings was completed; also upper floor of Recreation Hall has been furnished, making four rooms with sleeping porches, which will be used by nurses at present and give more beds for patients in the main building. The trees and bushes near the Sanatorium have been trimmed, and openings to cellar made to aid in removal of ashes and receiving freight.

With the completion of the nurses' apartments six more patients can be accommodated, and isolation of sick patients from the woman's Word is possible. The hospital is increasing its value to the county. Its demands are steadily increasing and we request you to make the following changes and appropriations;

The payroll to be increased from $10800 to $13200 (900 to 1100 per cent monthly).

The yearly budget from $32000 to $34000. The additional $2000 to be used from the earnings.

With over $3000 earnings we ask that $2350 be allowed for extra cost of nurses' quarters, as follows: $650 extra cost of heating plant; $1400 for building same; $225 for painting; $75 for electric fixtures, and that the balance, approximately $650, be appropriated for furnishing same.

Also the following appropriations:

Cottage for Superintendent, complete	$6000.00
Furnishing same	800.00
Car for County Nurse, Ford Coupe	650

The Board of Managers extend to the Board of Supervisors appreciation of their interest and good will in the Sanatorium during the year.

Attached hereto are the medical and financial reports of the Superintendent, and also the report of the County Nurse.

Respectfully submitted.

C. A. GREENLEAF,
President, Board of Directors.

November 14, 1921.

REPORT OF THE SUPERINTENDENT

I respectfully submit the annual report of the affairs of the Sanatorium for the fifth year, ending October 31, 1921.

A total of 51 patients were admitted during the year, and the total number treated was 75.

The results of treatment as to condition on discharge is shown in the following tables, one and two, divided as to patients remaining in the Sanatorium under three months and over three months, as it is

impossible to get good results in tuberculosis, which is a chronic disease, unless the length of stay is at least three months.

These tables also indicate that the earlier the treatment is begun the better the results are.

Table three gives the results of weight gained and lost. Some patients were so sick that it would do them harm to be allowed to be up to be weighed, so no record is made in these cases. A few show no gain or loss.

TABLE NUMBER 1

Length of stay over three months. Average stay 7¾ months

Condition on Admission	Incipient	Moderately Advanced	Fair Advanced	Total
Apparently arrested	5	4	0	9
Quiescent	0	0	0	0
Improved	0	5	7	12
Unimproved	0	1	0	1
Died	0	2	4	6

TABLE NUMBER 2

Length of stay less than three months. Average stay 3½ months.

Condition on Admission	Incipient	Moderately Advanced	Far Advanced	Total
Apparently arrested	4	0	0	4
Quiescent	0	0	0	0
Improved	3	2	6	11
Unimproved	0	1	1	2
Died	0	0	4	4

Weight table of discharged patients.

	Over three months Reported in Table 1	Under three months Reported in Table 2
Number gained weight	20	8
Average gain in pounds	13¼	3

Number lost weight	3	2
Average loss in pounds	5	3½
Number in which there was no change in weight	0	6
Number in which there was no record	5	5

Total weight gained by all discharged patients .....280 pounds
Total weight lost by all discharged patients ..... 22 pounds

Table number four gives census for year. At nearly all times there has been a waiting list, and some patients have gone to other hospitals. Some have died before they could be admitted, making it very plain that there should be more room provided.

TABLE NUMBER 4

Capacity of Sanatorium, 26; average for year, 24.865.
Average number of patients in Sanatorium by months.

1920		April	25.2
November	22.9	May	25.5
December	24.3	June	24.3
1921		July	24.1
January	25.9	August	24.3
February	25.5	September	26.3
March	25.1	October	25.5

Table number five shows residence of patients treated during the year. It appears that some parts of the county make little use of their privilege to have patients treated at the Sanatorium.

TABLE NUMBER 5

Residence of patients treated during the year.

Olean	37	Carrollton	1
Salamanca	10	Sandusky	1
Franklinville	5	Bolivar	1
Randolph	4	Cattaraugus	1
Little Valley	3	South Dayton	1
Machias	2	East Otto	1
Gowanda	1	Allegany	1
Limestone	1	Other Counties	5

During the year treatment of special conditions has been carried out by means of heliotherapy and pneumothorax in a few cases. The installation of an X-Ray machine has been a great help in diagnosis of doubtful cases and complications. This is also a great help in pneumothorax treatment.

Tuberculosis clinics have been held throughout the county as noted in County Nurse's report. Local physicians have co-operated in sending doubtful cases for examination. It is urged that they continue to do this, also to send patients to the Sanatorium for examination when necessary in order that treatment of needed cases be begun early, for in this way the county can derive the most benefit of the Sanatorium.

PROGRESS OF THE YEAR

The final report is appended. The average cost per patient per day for the year was $2.95 as compared to $2.86 last year, a slight increase on account of a large supply of coal put in for the winter and being obliged to renew bedding for the entire Sanatorium on account of wear. The food cost per person was $ .69 per day as compared to $ .718 last year.

Financial Report of Rocky Crest Sanatorium, November 1, 1920, to October 31, 1921, by the Superintendent:

1 Appropriation granted Nov. 1, 1921:

Cash	$28000.00
Estimated receipts	4000.00
Total appropriation for Sanatorium expenses	$32000.00

2 Cash appropriation 28000.00
Cash receipts 10781.52

Total cash income $38781.52

3 Appropriation granted April 19, 1921:

X-Ray equipment	$ 1500.00
Painting buildings	300.00
Finishing rooms in hall	3400.00
Total appropriation	$ 5200.00

4 Total appropriations $37200.00

5 Disbursements:

Expenses of Sanatorium	$30539.01
Expended for X-Ray, painting and on hall	5135.00
Total disbursements	$35674.01

6 Cash balance for year ..... $ 3107.51

Summary of operation costs.

County Nurse expenses	$ 1103.68
Medical and Surgical supplies	2308.33
Farm and grounds	781.08
Foodstuffs	9366.30
Heat, light and power	2013.33
Insurance	181.08
Laundry supplies and soap	164.52

Miscellaneous building and machine supplies.

Office expenses	499.14
Permanent improvements	973.20
Repairs	434.71
Salaries and wages, including county nurse	10979.90
Housekeeper's supplies and sundries	712.82
Transportation	1020.92
Total	$30539.01
Expended for X-Ray and finishing hall	5135.00
Total	$35674.01

8 Items not figured in per capita cost.

County Nurse's salary and expenses	$ 2003.68
Farm and grounds	781.08
Permanent improvements	6108.20
Total	$ 8892.96

9 Net Maintenance	$26781.05
Total patient days	9076
Per capita cost per patient	$ 2.95
Per capital food cost	.696

Report of County Nurse

County Nurse's report for year November 1, 1920, to October 31, 1921.

1	Number of cases on record November 1, 1920	90
2	Number of cases reported during year	57
3	Number of cases discharged from nurse's care during year	89
4	Number of cases of tuberculosis on record November 1, 1921	90
5	Number of patients visited during year	390
6	Number of homes visited during year	354
7	Health officers and other physicians visited	368
8	Schools visited	37
9	Co-operative visits to churches, employers, patients and friends	421
10	Meetings attended	23
11	Number of admissions secured for Rocky Crest Sanatorium	19
12	Number of admissions secured for Raybrook	2
13	Number of admissions secured for other Sanatoria	3
14	Cases of communicable disease reported not tuberculosis	5
15	Number of cases of bad housing reported	3
16	Cases reported (suspected) tuberculosis referred to clinics	135
17	Private physicians (suspected cases sent to)	18
18	Health officers (suspected cases sent to)	10

County Nurse assisted at Childrens' Clinic at Gowanda to treat tonsils and adenoids, at Pre-school Age Childrens' Clinic in ten villages in county, assisted County Executive Secretary with Christmas Seal campaign, assisted Superintendent of Rocky Crest Sanatorium at Clinics throughout county, accompanied children from county to Open Air Camp at Olean. During the year established an office in Salamanca to be better able to carry on the work and to have a place for Clinics in the city.

MISS ANNA E. COLLINS.

Report of Clinics held in Olean, N. Y., during year November 1, 1920, to October 31, 1921:

1	Number of Clinics held	43
2	Number of adults examined	54
3	Number of children examined	47
4	Sent to Rocky Crest Sanatorium	10

Report of Sheriff

To the Honorable Board of Supervisors:

I take pleasure in submitting to you herewith, annual report of the Sheriff's Department for the year ending December 31, 1921.

In connection with this I desire to call your attention to a few of the more important matters that have come to my attention during the three years, while I have been sheriff.

First. In my opinion the entire Sheriff's Act, under which this department is operated, should be revised to give an up-to-date and efficient method of operating.

Second. There could be a considerable saving in money in the operating of this department if the pipes leading from the furnace and going through the building were carefully covered. This would also do away with a great deal of the moisture that causes so much trouble when the boilers are not being operated. There should also be devised a system for heating the jail and residence during the milder months of the year, without having to operate the boilers.

Third. There should be installed a modern system of electric wiring throughout the court house, offices, jail and residence.

Fourth. A modern electric washer should be installed for the use of the jail and residence.

Fifth. In my opinion it is of utmost importance that the jail should have installed steel proof bars. Also that the present sash weights be protected in such a manner as to make it impossible to remove easily. At the present time they are a dangerous weapon, easily obtained by the inmates.

I am attaching statements of the receipts and expenditures of this department during the past year; also statements of the prisoners confined during the year. I am also attaching comparative statements for the years 1919, 1920 and 1921.

In closing I wish to thank your Honorable Board for the many courtesies extended to me during my term as Sheriff. I also request that you arrange to have an audit of my books made at your earliest convenience.

Respectfully submitted.

RAYMOND T. MALLERY,
Sheriff.

December 31, 1921.

RECEIPTS, 1921

Earnings in civil matters	$1789.91	
Conveyance of prisoners	227.00	
Miscellaneous receipts	20.33	$2037.24

Fines received and paid as follows:

Fines paid County Treasurer	$7281.00	
Fines paid City of Salamanca	77.00	
Fines paid Town of New Albion	40.00	
Fines paid Town of Franklinville	20.00	
Fines paid Town of Leon	25.00	
Fines paid Mrs. Bushley	300.00	
Fines paid Mrs. Krannock	50.00	
Fines paid Mrs. Theresa Ells	500.00	
Fine received from George Bailey and now held awaiting disposition by Judge Larkin	1100.00	9393.00

In addition to these fines paid to the County Treasurer by this office a considerable amount was paid direct to the Treasurer's office.

Bond money received and paid to County Treasurer	$1450.00
Due from State of New York for transportation of prisoners	186.24
Due from United States Government for board of Federal prisoners	72.85

RECEIPTS, 1920

Earnings in civil matters	$1332.91	
Conveyance of prisoners	500.00	
Miscellaneous receipts	72.05	
Earnings of prisoners	14.60	1919.56

Fines received and paid as follows:

Fines paid County Treasurer	$1950.00	
Fines paid City of Salamanca	25.00	1975.00

RECEIPTS, 1919

Earnings in civil matters	$1167.19	
Conveyance of prisoners to States Prison	382.40	
Miscellaneous receipts	15.87	
Earnings of prisoners	95.05	
Board of Government prisoners	9.87	$1670.40

In addition to above receipts, fines were received and paid over as follows:

Fines paid County Treasurer	$ 550.00	
Fines paid City of Olean	100.00	
Fines paid Village of Little Valley	25.00	
Fines paid City of Salamanca	5.00	680.00

SUMMARY STATEMENT OF TOTAL COST

(Department expenses for the year 1921.)

Sheriff, office and quarters.

Salaries, Sheriff and field deputies	$7150.00

Travel expense.

Criminal proceedings	$3164.67		
Civil actions	714.01		
Other expense	722.82	4601.50	
Office expense		1242.57	
Equipment		1231.99	
Miscellaneous		4816.27	$19042.33

Jail buildings.

Upkeep of buildings and grounds	756.54	
Furnishings	58.45	
Heat and light	2083.87	
Other expense		2898.86

Jail inmates.

Salaries: Turnkey, Matron, Chaplain, Physician	$1950.00	
Food supplies	5385.87	
Clothing, bedding and supplies	571.04	
Other expense	927.16	8834.07
Total for Sheriff's Department		$30775.26

SUMMARY STATEMENT OF TOTAL COST

(Department expenses for the year 1920.)

Sheriff, office and quarters.

Salaries, Sheriff and field deputies		$7150.00

Travel expense.

Criminal proceedings	$2765.07	
Civil actions	463.13	
Other expense	321.63	3549.83
Office expense		1261.79

Equipment		91.15	
Miscellaneous		3218.08	$15270.85

Jail buildings.

Upkeep of buildings and grounds		$1547.50	
Furnishings		852.98	
Heat and light		1920.77	
Other expenses		9.97	4331.22

Jail inmates.

Salaries: Turnkey, Matron, Chaplain, Physician		$1750.00	
Food supplies		3819.01	
Clothing, bedding and supplies		259.56	
Other expense		5503.54	6332.11
Total for Sheriff's Department			$25934.18

SUMMARY STATEMENT OF TOTAL COST

(Department expenses for the year 1919.)

Sheriff, office and quarters.

Salaries, Sheriff and field deputies		$7124.71	

Travel expense.

Criminal proceedings	$2769.86		
Civil actions	437.62		
Other expense	1168.45	4375.93	
Office expense		2022.71	
Equipment		294.20	
Miscellaneous		3014.44	$16831.99

Jail buildings.

Upkeep of buildings and grounds	$1273.03	
Furnishings	634.83	
Heat and light	1514.36	
Other expense	13.50	3435.72

Jail inmates.

Salaries: Turnkey, Matron, Chaplain, Physician	$1504.69	
Food supplies	3976.64	
Clothing, bedding and supplies	652.14	
Other expense	609.84	6743.31
Total for Sheriff's Department		27011.02

Number of prisoners January 1, 1921	16	
Number of prisoners received during the year	558	574
Number of prisoners discharged during year	551	
Number of prisoners December 31,1921	23	574

Daily average number of prisoners during year, 24.2.

Average by quarters:

1st quarter	26.6
2nd quarter	24.8
3rd quarter	21.7
4th quarter	23.8
	4)96.9
	24.2

Report of County Superintendent of Highways

REPORT OF COUNTY SUPERINTENDENT OF HIGHWAYS

For 1921.

To The Honorable Board of Supervisors of Cattaraugus County:

The result of the seasons work in the Highway Department has been most gratifying, and especially so in the construction of 320 A roads according to the program laid down by your honorable body.

These roads mean much more to the County at large than many realize. The fact that nearly every town was engaged in the construction of these roads, centered the attention of the public at home, and they have, therefore, paid little attention to what was being done in other towns, which accounts, in a measure, for the general ignorance among the public of the vast program under way.

The program for the year was commenced before the unemployment of labor became acute, and the work provided by this program has been a considerable relief to this situation throughout the County.

The County has had the benefit of twenty-eight prosperous organizations working as steadily as weather conditions would permit, of thousands of dollars distributed through these organizations in pay rolls, and of the improved road through the several districts where constructed.

We experienced considerable difficulty in getting necessary materials. The State program was a record breaker and the contractors had first consideration in the delivery of stone and slag, which hampered our work to a considerable extent.

During the year there was allotted to the County by the State one Holt 10 ton Tractor. This was checked up by a Holt Company mechanic and a shaft and pulley attached, making it an exceptionally valuable power plant at a very low cost, approximately $300.00. Eight heavy trucks were also allotted us during 1921. We have been improving their condition as we used them and they are a great asset to the work. The County had requests from several towns for aid in the purchase of steam rollers and unloaders which were sorely needed. The rentals from these machines will eventually eradicate the financial shock of their purchase and we are proportionally better equipped to carry out your program. Steam shovels are badly needed and would insure quicker, better and cheaper work.

There was a limited amount of work done on this program in 1920, the combined effort amounting to 8.56 miles of base. As we construct the base one year and the top the following year, we have the pleasure of reporting the completion of approximately eight miles of top built in 1921 on base constructed in 1920, and 45.87 miles constructed in 1921 upon which we will be warranted in placing top in 1922. The excellent condition in which the base constructed in 1920 came through the winter, (an unusually strenuous test), is a sufficient guarantee of the character of the work.

We have had a busy and interesting year devising ways and means and overcoming difficulties upon which it would do no good to dwell even if space permitted. We are in fairly good condition to enter upon the 1922 program as the various organizations are better instructed and experienced. Foremen, however, are still the sorely needed part of the working organization. They are slow to make and cannot be hired, but ours, in the main, have tried hard and been loyal and are all that could be expected from the amount of experience they have had.

We have had a large amount of sluice construction that has cut into our appropriations in an alarming way. Lack of high water in the winter and spring of 1921 failed to make gravel shoals which was an added difficulty as many places would otherwise have had some local material, and in its absence we were obliged to go to great lengths in some places for this material.

Cattaraugus County's original plan for these highways was a road 12 feet wide and 7 inches thick built right on the grade of the old road, but has been changed to 14 feet wide with a base of not less than 10 inches, and more if needed, and the best, (not less than 3

inches when completed), bituminous top possible to construct. In fact everything is better than originally planned which, of course, materially increases the expense of construction. We have also gone in for a good grade which also adds to the expense. We expected to build the original planned road for $15,000.00 per mile and will build the present type for that amount in some cases, but where there is extensive grading, a multiplicity of culverts, long haulage or other expensive considerations, the cost will slightly exceed this amount. The high character of the construction, however, amply guarantees the extra expense and the situation is favorably regarded by our Committee and, we hope, to the County.

Cattaraugus County with its extremely rough topography, large area and dearth of material for road construction, makes the building of the permanent type of road which this department is endeavoring to build for the people, a trying task which we feel is not appreciated by the casual observer. We do not have the established sluices and grades which obtain in most Counties, but are obliged to start, in most cases, considering only the highway boundaries and construct from the very bottom. When you consider the large number of projects, the inexperienced labor conditions, the difficulty of getting necessary materials and the limited number in the working force of this department, we feel that the accomplishment for 1921 needs no apology. I wish to take this opportunity to express my heartfelt thanks to the Board of Supervisors for their courageous support and the individual encouragement which has been almost universal. It is a great work, and the Board of Supervisors of 1920 and 1921 deserve the acclaim of the people of this County for their courage and determination in bringing about the vast program now under way.

The department, by your direction, has constructed a vitrified tile store house, on the lot recently bought in the Town of Little Valley, 50x98 feet at an approximate cost of $4,198.47. This is completed with the exception of painting the cornice, gables and doors, and the property of the County is now protected from the elements. We have an unexpended balance of $4,301.53 which was intended for an office and repair shop on the same lot.

For some unknown reason the report of this department was not printed in the 1921 Journal and the following data is submitted with the idea of explaining the accomplishment for both 1920 and 1921.

Respectfully submitted.

W. H. BOWEN,

Sounty Superintendent.

A. E. AMES,
J. W. WATSON,
JAMES DEVINE,

Highway Officials Committee.

Statement of Accomplishment
320A Highways, 1920 and 1921.

TOWN	DESCRIPTION	BASE (Lin. Feet) Slag 1920	Slag 1921	Slag Total	Stone 1920	Stone 1921	Stone Total	Tarvia Top 1921
Allegany	Five Mile Road	2,800	10,400	13,200				4,137
Ashford	Ellicottville-Springville				10,000	19,908	29,908	11,100
Carrollton	West Side Road		5,794	5,794				
Dayton	So. Dayton-Dexter Corners	6,900	10,197	17,097				6,429
Dayton	So. Dayton-Cottage		6,555	6,555				
East Otto	East Otto-Brooklyn				1,300	9,700	11,000	
Ellicottville	Ellicottville-Ashford				1,800	10,404	12,204	2,800
Ellicottville	Ellicottville-Mansfield					10,940	10,940	
Farmersville	Farmersville-Wesley	1,200		1,200				
Farmersville	Farmersville-Wesley		4,950	4,950				
Franklinville	Franklinville-Lyndon					8,800	8,800	
Freedom	Freedom-Howlett Corners					5,280	5,280	
Freedom	Elton Station Northerly					5,280	5,280	
Great Valley	Great Valley-Humphrey	2,200	10,640	12,840				3,305
Hinsdale	Hinsdale-Guile Hollow					6,336	6,336	
Humphrey	Humphrey-Great Valley				2,100	8,260	10,360	2,225

Humphrey	Five Mile Road					1,520	1,520	
Ischua	Franklinville-Cuba					4,100	4,100	
Leon	Leon-New Albion				1,500	10,060	11,560	3,070
Little Valley	Brick Paving, 2,297 ft.							
Lyndon	Lyndon-Franklinville				1,200	6,500	7,700	
Machias	Route No. 17-Machias Jct.				1,000	2,971	3,971	
Machias	Route No. 17-Lime Lake					2,216	2,216	
Machias	Machias-West Valley					11,315	11,315	
Mansfield	Mansfield-Ellicottville					9,240	9,240	
Napoli	Pigeon Valley Road					7,100	7,100	
New Albion	New Albion-Leon					8,600	8,600	
Olean	East River Road				1,150	8,090	9,240	
Otto	North Otto Road					2,300	2,300	
Perrysburg	Perrysburg-Gowanda		14,520	14,520				
Portville	Haskell Road				2,650	7,380	10,030	3,168
Randolph	Randolph-Coldspring	1,450	9,110	10,560				5,280
Yorkshire	Penn. Station West	8,000		8,000				
Number Feet of Improvement		22,550	72,166	94,716	22,700	166,300	189,000	41,514
Number Miles of Improvement		4.27	13.66	17.9	4.21	31.49	35.79	7.86
320-A Grand Total								53.69

Report of County Sealer

To the Bureau of Weights and Measures, Department of Farms and Markets:

I, E. G. Billings, Sealer of Weights and Measures for the County of Cattaraugus, do hereby respectfully report as follows:

Address, No. 316 No. 3rd St., Olean, N. Y. Salary per year, seven hundred dollars. Allowance for expenses, three hundred dollars. Number of assistants, none. Have you a vehicle? Yes. What kind? Motor truck. By whom provided? Myself. Total cost of department to county or city, $985.62. Date of appointment, March 4th, 1912. Are you classified civil service? Yes. If so, when was examination held? Nov. 26, 1910. Location of office and standards, No. 316 No. 3rd St., Olean, N. Y. How many hours on an average per week have you devoted to your duties as sealer? About nine. Number of warnings issued, seventeen. Number of complaints received, one. Number of office calls, two. (County Sealer). Number of miles traveled, about 2500.

Explanations or remarks in regard to above matters. The warnings were to the operators of gas pumps and I have to say that the prevailing type of pump in general use can not be depended upon for accuracy, while the fact that the accuracy of the vending machine is up to the operator I still find (and always will) find pumps short on the first gallon when the pump has stood for several hours without use. But I must say that my inspections do not disclose the high percentage of faulty deliveries that has been published broadcast in the newspapers as a general condition in the state.

I have in my official charge the following:

STANDARD AND WORKING APPARATUS

Weights	No.	Cert*
Avoirdupois		
50 lb.	19	19
10 lb.	1	1
5 lb.	1	1
2 lb.	2	2
1 lb.	1	1
8 oz.	1	1
4 oz.	1	1
2 oz.	1	1
1 oz.	1	1
½ oz.	1	1
¼ oz.	1	1

Metric, apothecary, etc.

Apoth Weights Cert. in 1915, from 1-10 grain to 2 drams.

Metric Weights Cert. in 1915, 50, 20, 20, 10, 5, 2, 2, and 1 Gram Weights; 500, 200, 200, 100, 50, 20, 20, 10, M. G. Weights.

Capacity Measures	No.	Cert.*
Liquid		
1 gallon	1	1
½ gallon	1	1
1 quart	1	1
1 pint	1	1
½ pint	1	1
1 gill	1	1
Glass graduate	1	1
Dry		
½ bushel	1	1
1 peck	1	1
½ peck	1	1
¼ peck	1	1
1 quart	1	1

Apparatus	No.	Cert.*
Yard measure 2-3	1	1
Dry measure gauge	1	1
Office balances: 2 1 capacity, 10 lb. 1 capacity 50 Grams	2	2

Tools	No.
Hack Saw	1
Wrenches	2
Punches	2
Seal Press	1
Sealing Dies	2
Condemning dies	1
Hammers	2
Pliers	1
Striking Stick	1
Slicker plate	2
Vise	1
Grinding wheel	1
Drill Press	1

* In columns headed "cert." indicate the number that have been certified within the last five years by the State Superintendent or Department. The difference between this number and that indicated in the preceeding column will then show the number in the possession of the sealer which have not been so certified.

SUMMARY OF TEST MADE

Weighing machines:

	Correct and Sealed	Incorrect and Condemned	Total
Hopper scales	2		2
Wagon scales	34	2	36
Platform scales	243	5	248
Counter scales	356	1	257
Spring balances	23	4	27
Beam scales	9		9
Computing scales	218	4	222
Prescription scales	9		9

Capacity measures:			
Dry measures	74		74
Liquid measures	644	15	659
Glass graduates	127		127
Oil pumps	39	1	40
Automatic gauges	5		5
Ice cream pails	12		12
Weights—Adjusted 34			
Avoirdupois	1994	1	2039
Troy	14		14
Apothecary	195		195
Metric	148		148
Gasolene Pumps—Adjusted 4	69	13	86

WEIGHINGS AND MEASUREMENTS

	In Container No. Correct	No. Incorrect
Berries	25	
Bread	45	
Butter	7	
Bags or Pails	12	
Grain	90	
Hay	12	

Some commodities may come under two or more headings; these should be entered under the more specific one. For instance, grape juice comes under both "Other beverages" and Bottled goods;" it should be entered under the former.

GENERAL

1. Are all weighing and measuring devices used within your city or county such as comply with the State specifications. (Attention is called to balance balls and adjusting screws, separate scoops and counter rings on scales, charts, etc., on computing scales, illegal sized or shaped measures, incorrect and large counter tacks, incorrectly graduated bottles, etc.) Yes.

2. Have you tested every weighing and measuring device used in your county or city twice this year? No. If not, what percentage has been tested twice? Few. What percentage has been tested once? All.

3. How many hardware stores are in the county or city under your jurisdiction? 31. How many have you visited and tested the scales, weights and measures there offered for sale? All. Have you advised all the hardware dealers to purchase only such weighing and measuring devices as comply with the State standards? Yes.

4. Have you been called upon by your county or city authorities to weigh and check the supplies that are purchased by the county or city for institutions deriving support from your county or city? No. If not, have you called the attention of your county or city authorities to the necessity for the same? No.

5. Wha tare the conditions within your jurisdiction in regard to sale of gasoline? Vending machines 20% faulty.

6. What are the conditions within your jurisdiction in regard to dealers in coal, etc Weight slips sent with each load.

7. What are the conditions within your jurisdiction in regard to dealers in hay? Good.

8 What have you done to educate dealers and consumers in regard to matters relating to weights and measures? This county uses very few dry measures in selling dry groceries and produce. I presume this condition is the same in the rest of the state. Trying to get the vendors of gasolene to understand that even if they do not own the vending machine it is up to them to see that the public gets what they pay for.

STATE OF NEW YORK }
} SS:
COUNTY OF CATTARAUGUS }

I, E. G. Billings, Sealer of Weights and Measures of Cattaraugus County do hereby certify that the annexed and attached figures and statements are correct, that all tests have been actually made and that no fees have been received for such tests.

In witness whereof, I have hereunto set my signature at Olean, N. Y., this 14th day of November, in the year one thousand nine hundred and twenty-one.

(Signed) E. G. BILLINGS.

Sworn to before me the 14th
day of November, 1921.

WILLIAM G. SISSON, Notary Public.

Olean, N. Y., November 10, 1921.

Report of Farm Bureau

REPORT of the work of the Cattaraugus County Farm Bureau Association for 1921.

By O. H. CHAPIN, Manager.

ORGANIZATION

Farm Bureau Office

It being the desire of the Farm Bureau Membership as shown by a vote taken at the 1920 Annual meeting, that the Farm Bureau office be located at Salamanca. The office was moved early this spring. The stenographer who had been employed by the bureau found it inconsistent with business to retain her position. Four stenographers were given a trial before one was found satisfactory.

Finances

Realizing the looseness of our system of accounts, and knowing that investigations always begin with finances, the Bureau in cooperation with the central office of Farm Bureaus instituted a system of bookkeeping which we believe puts us on the plane with any good business organization. The books of the Farm Bureau will be audited by a certified Public Accountant at the end of each year.

MEMBERSHIP

The membership in the Bureau for 1921 is 1470. Only two other counties in the state have so large a membership. This membership is distributed fairly evenly over the county.

FIELD ORGANIZATION

The members on each township are represented by a township committee which is elected by the township for two years. Nearly every school district is represented by a committee man.

FIELD COMMUNITIES

Realizinz that the results of the work the Farm Buraeu is doing is not being as well distributed as it could be, county communities have been reorganized The number of recognized communities has been increased from 34 to 51. On paper remote districts have been organized, each of the 51 communities will receive a meeting during the winter 1921-1922.

LIVE STOCK IMPROVEMENT

Tuberculosis Eradication

Our main livestock project has been Tuberculosis Eradication. The Cattaraugus County Farm Bureau was among the first to recognize the need and value of this work. Sanitariums were being built, Tuberculosis Hospitals being financed. The root of evil was being allowed to develop unmolested.

To place the tuberculosis work on an efficient plane in the county a tuberculosis committee was appointed by the Board of Directors of the Farm Bureau. This committee investigated the situation and proceeded to hire a man to test cattle in Cattaraugus County. A charge to carry the work was made to each farmer of $1.00 per head for the first five head, and 50c per head for animals in excess of the number. We report progress in this work as follows:

Cattle given first test	6711
Reactors	532
Percentage Reactors	7.9
Cattle given second test	930
Reactors second test	13
Percentage Reactors	1.3
Clean Herds	174
Accredited Herds	22.

Feeding and Breeding

At a great many of our winter meetings we received the cooperation of an expert from the institute force who gave essential information in regard to improved breeding methods and feeding standards.

Better Sire Campaign

In order to secure a basis for our pure bred sire campaign of next year a fairly accurate list of scrub bull owners has been complied. An endeavor will be made to interest these men in securing full blood bulls of individuality.

Cow Testing Associations

Owing to the lapse of interest in dairy improvement due to the acute dairy situation no cow testing associations were instituted during the year. However, this question was discussed at many meetings, and has resulted in requests for the reorganizing of their association during the winter.

SHEEP IMPROVEMENT

In cooperation with the Sheep Breeders Association a summer sheep meeting was conducted at the Watt Ranch, Ellicottville. The sheep breeders received valuable information from the expert from the college.

Diseases

In an effort to combat the ravages of sheep diseases, two post mortems have been held in two sections of the county. Diseased organs have been segregated and sent to the college for diagnosis of the diseases.

Virgin Wool

Through the efforts of the Farm Bureau in cooperation with the sheep organization essential propoganda in regard to virgin wool has been disseminated, resulting in a desire on the part of rural and city people for virgin wool products.

Bee Cluture

Interest being on the increase, an expert in apiculture was secured to demonstrate the control of bee diseases. At two county summer meetings, several apiaries were visited by the expert and the disease investigated, and recommendations made for control.

Beekeepers Association

Interest in beekeeping finally crystallized and a demand was made on the Farm Bureau to endeavor to organize a County Beekeepers Association for the purpose of better distribution of educational material and to have an organization functioning to stamp out bee diseases within the confines of the county. This association was organized and the Educational Committee of the same has made arrangements through the Bureau office for a two day meeting in November.

SOILS IMPROVEMENT WORK

Pacture Renovation

In adition to the 25 pasture renovation tests already distributed over the county, 8 tests were put out with cooperators this spring. Many of the year-old tests were visited, and although many had been pastured for some time before visited, they all showed satisfactory progress. The plan which has been followed in renovating our plots is so cheap and practicable that any farm may carry out the treatment on a large scale. Plans are under way to hold 25 demonstration meetings at test plots during the spring of 1922. Pastures are the cheapest source of dairy feeds. Therefore we mention this as one of our important pieces of work on the soils program.

LIME AND ACID PHOSPHATE

No new tests were put out in 1921, and lack of a necessary Bureau force prohibited checking up many tests. Several of our tests were visited in company with a representative of the Farm Crops Department College of Agriculture who took pictures and data on the results of the different applications. The compiled data from these tests has not yet been forwarded to the Bureau office from the Soils Department.

Fertilizers

Data from our fertilizer tests was secured. The fertilizers used was a home mixture containing 16% acid phosphate, cottonseed meal and nitrate of soda, also a commercial 2-8-3 mixture. Over the check plot the 2-8-3 showed approximately 66% increase. The Home mixture showed an increase of 20% over the 2-8-3 and was cheaper. No money being laid out for high priced potash.

Compiled data follows:

Crop Used	Application	Cost	Yield
Potatoes	No fertilizer	0	160 Bu.
Potatoes	300 lb 2-8-3	$6.00	213 Bus.
Potatoes	300 lb Home mixture	5.75	266 Bu.

Marl Investigation

All known marl beds were investigated during the year in the hopes that one would be found profitable to work. After a careful investigation it was decided that all beds were too deeply imbedded in soil to prove profitable. Five beds were investigated.

CROP IMPROVEMENT

Alfalfa

Desiring to establish the correct quantity of Grimm's Alfalfa which should be sown to the acre, one test was put out under good average Cattaraugus County conditions, and planting was made at the rate of 6-8-10-12 quarts to the acre. We expect to secure definite data from this test in the future. Practically no difference could be noted this year.

Potato Strain Tests

In an effort to discover the most productive strain of potatoes for Cattaraugus County and also to establish the fact that Blue Sprout potatoes are less susceptable to stop diseases than are White Sprouts. Two tests were carried. The results were as follows:

			Yields-Acre basis		
Group	Strain	Source	Test No. 1	Test No. 2	Average
Rural	Russet	Gardiner	227	411.8	319.4
Rural	Russet	Quaker Hill Farm	196.8	397.6	297.2
Green Mt.	Wilson	local,. Harry Whipple	195	397.6	296.3
Rural	No. 9	Cornell	196.8	386	291.4
Rural	Heavy Wt.	Gibbs	155	426	290.5
Rural	Sir Walter	M. C. Porter	216	341	278
Rural	Robson Seedling	Robson	198.4	384	271.2
Rural	Smooth Rural	local,Chapin	194	341	267.5

Rural	No. 9	Melenbacker	177	355	266
Green Mt.		local,A. P. Aust	150.5	300	225

It is remarkable that some of the highly developed strains lose in consistency of yield. Gibbs heavyweight yielded nearly the poorest on one test and highest on the others. These results check up with other tests in the state. Although not averaging so high in yield, Sir Walter Raleigh was the most consistent performer. The situation points to the theory which is being pushed at present, that we must be continually developing new strains.

Better Seed Potatoes

To disseminate propoganda as to the value of quality seed potatoes one hundred cooperators were induced to plant one bushel of a practically disease free strain of potatoes. Cooperators secured data on their respective plots and forwarded then to the Farm Bureau office. Compiling this data, we find that the bushel of No. 9's produced on an average of 40% more marketable potatoes than the local seed planted by the cooperators. It is interesting to note that it would have been more profitable to buy quality seed this year than seed available in local farms placing their value as zero. Inspect the following table:

Seed	Cost	Yield	Value
Average Catt.....	0	8 bu.	$ 8.00
Disease Free No. 9.....	1.25	11.2 bu.	11.20
	$1.26	3.2	$3.20
			1.25
Net Gain not considering digging and hauling.....			$ 1.95

The disease free seed paid 15% on the investment.

Oat Variety Test

Two tests of this nature were put out using varieties recommended by the college, also three local varieties. Careful data was compiled during the growing season. The plots were harvested and data compiled as to the percentage lodging in each variety. As a result of a misunderstanding at the office, the varieties were mixed. The only real result from our test is the data in lodging. The Crown Variety was outstanding in this respect.

Soy Beans

A few years ago the question of the adaptability of soy beans to our climate was discussed, and several tests put out. The beans were planted in conjunction with corn. This plan did not prove feasible, and interest lagged. Realizing the value of soy beans, we have launched a campaign to, if possible, prove their value as a supplement to corn for silage. Believe that a higher protein silage will take the place in some measure of some concentrates which we must purchase.

Twenty-five cooperators planted soy beans this year. In every case the beans were planted alone. Some cooperators sowing bread-cast, others preferring to plant in rows and cultivate. Those in rows were cleaner but did not average a higher yield than the boradcast plots. The average yield all varieties and all tasts was 7.5 Tons green weight per acre. The Blackeye sow proved the most successful growth, maturity and standing qualities considered. Arrangements have been made for feeding tests. Soy Beans and Corn vs. Corn silage. We are are also having samples of the Soys and Soy Corn Silage analyzed. The results of this years work as indicative but must be checked by at least two more seasons figures.

Sunflower Production

The hill farmers of Cattaraugus County fase a serious problem Several have silos. They are seldom filled. The hill farmers depend on summer milk. If a crop may be found which will develop on our hill lands and make suitable silage after it is grown, we shall be aiding the hill farmer materially. This past season eight cooperators planted sunflowers and have put it in silos. Arrangements have been made to secure analyses of this silage, also we have arranged for two feeding tests; sunflower vs. corn, also corn and sunflower vs. corn. Indirectly out work with sunflower points out a practice which should become universal in the count. Two cooperators planted in sunflower in corn fields when corn failed to come, due to poor seed, cold soil or other reasons. The results proved the worth of the practice. The sunflowers grew up then and topped the corn, while corn if planted in would have been at the best small and immature.

The average yield of Sunflowers Greenweight, was 16 Tons per acre. This figure is somewhat low due to the too thick planting of seed.

POULTRY IMPROVEMENT

Culling Demonstration

Poultry farming is a small business in Cattaraugus County when compared with dairying, yet nearly all farmers have a farm flock. In order to interest people in the better selection and care of fowl, seventeen demonstrations were held in the county at these demonstrations and the latest methods of culling poultry were taught. A very important part of the meeting were the practice periods. Questions of breeding, feeding and general care were discussed with those attending the meeting. There is a strong feeling that arrangements should be made to hire a county culler next season who shall go from farm to farm culling at a very nominal charge, merely enough to cover salary and maintenance.

Certification

That poultry breeders may benefit by a specialists knowledge, the Farm Bureau has made it possible for breeders to have their flocks certified. Certifying means the selection of the best hens and cockerels in a flock as the basis, production and vigor and the characteristics of the bird for the purpose of mating, thus securing hatching eggs from the strong productive birds in the flock.

Several poultry men have asked for this service and their names have been sent to the poultry department to receive this service.

DRAINAGE

No field drainage demonstrations were held, but the service of a drainage expert was secured for several community meetings. We received a fine reaction from these. Our community reports four drainage systems being put in following the recommendations laid down by the expert. Nearly every farm in Cattaraugus County needs some drainage work. From a nucleus of three or four cooperators in each community, the work will spread rapidly as the price of tile and labor levels down more nearly to the price level for farm products.

MILKING MACHINE SCHOOLS

Expert testimony indicates that more low grade milk is caused by improperly cared for milking machines than from any other cause. Our milking machine school was held this year. It was well attended

and created considerable enthusiasm. Many of the students indicated that they feel more capable of giving their machines more nearly correct care.

GAS ENGINE SCHOOLS

Two schools of this order were conducted. At Randolph was held the most largely attended school in the state. Sixty students being present. These schools were of three days duration. The first two days of the session, methods of timing, cleaning and general care of parts were given. The students were familiarized with the fundamentals and operation of the gas engine. The last day engines were brought in by the students and under the supervision of the experts were readjusted and put into first class operating condition. These Schools resulted in six more being solicited by communities for the winter 1921-1922.

WAR ON OLEO

The farmers of Cattaraugus County consume too much milk product substitutes. The Farm Bureau through the medium of advertising in papers and at meetings, has endeavored to point out the harm of this practice.

White rats were procured and a test made of the relative merits of butter and oleo as food. The results of the test proved our contention that oleo does not contain the essentials for the proper growth and development of young animals. The reaction of this work on oleo manufacturers is interesting. An endeavor was made by them through Federal authorities to force county agents to discontinue their activities against oleo.

INCREASE IN MEMBERSHIP DUES

By a vote of the membership of the Farm Bureau the annual fees for membership in the Farm Bureau was changed to a flat rate of five dollars. This may perhaps decrease membership for the time being, but will put the Bureau on a basis where it may increase service in proportion to interest manifested and the membership is increased.

SUMMER MEETING

In cooperation with the County Grange and Dairymen's League, the annual summer meeting was put on. This meeting was attended by 10,000. It was a day of recreation, of information and of companionship. It brings to the agriculturist a vision of the strength of an agriculturist, an opportunity to acquaint himself with problems outside himself.

COOPERATIVE ASSOCIATION

Dairymen's League Cooperative, Inc.

The Bureau has at all times sided the cooperative in any educational way possible, because it is to be hoped that it will demonstrate to producer and consumer alike that it is to their interest that farmers should cooperate.

Grange League Federation

A cooperative which we believe will function to the ultimate satisfaction of Producer and Consumer. We have given it our support because we believe it may act directly for the benefit of the farmer. The other clases of society will be benefited.

CONCLUSION

This report includes only our major projects and interests. Work has been done in investigation and control of diseases and insect pests. In care and culture of orchards. The Bureau has endeavored to meet any individual problem placed before it by farmers.

Report of District Attorney

January 3rd, 1922.

To the Board of Supervisors of Cattaraugus County.

The following report of the business transacted by me as district Attorney of Cattaraugus County during the year 1921, is hereby respectfully submitted.

There have been held in the county during the year last past four terms of the Supreme Court with Grand Juries, and four terms of the County Court, with Trial Juries.

The annexed schedule shows the number of indictments found by the different Grand Juries during the year, the number of "No Bills" found by said Grand Juries, the total number of investigations before said Grand Juries, the number of convictions on trial, the number of acquittals, the total number of convictions, and the different crimes for which such persons were convicted, amount of fines imposed, and other information which may be of interest to your honorable body.

No moneys have come into my hands for the County from any source whatever.

Dated January 3rd, 1922.

ARCHIBALD M'VEY LAIDLAW,
District Attorney.

Number of indictments found	121
Number of "No Bills" found	41
Total investigations by Grand Juries	162

Number convicted after trial by jury	6
Number acquitted after trial by jury	2
Total number of convictions	103

Amount of excise fines (Chap. 911, Laws of 1920)	$ 4,273.00
Amount of excise fines (Chap. 155, Laws of 1921)	2,500.00
Total liquor fines	$6,773.00

Amount of fines in abandonment cases	954.00
Amount of fines for violation of Motor Vehicle Law	275.00
Amount of all other fines	1,325.00
Total fines	$ 9,327.00

One bond forfeited and paid	1,000.00
Total from fines and estreated bonds	$10,327.00

In addition to the above there is one fine of $200.00 being paid in installments.

Number of persons fined	52
Number of appeals taken	1
Judgments affirmed on appeal	1
Appeals pending	2

Number of male persons convicted	100
Number of female persons convicted	3
	103

Number of foreign born	33
Number of American born	70
	103

Number convicted under 21 years of age	24
Number convicted between 21 and 25 years of age	10
do 25 and 30 do	16
do 30 and 35 do	12
do 35 and 40 do	10
do 40 and 45 do	10
do 45 and 50 do	4
do 50 and 60 do	8

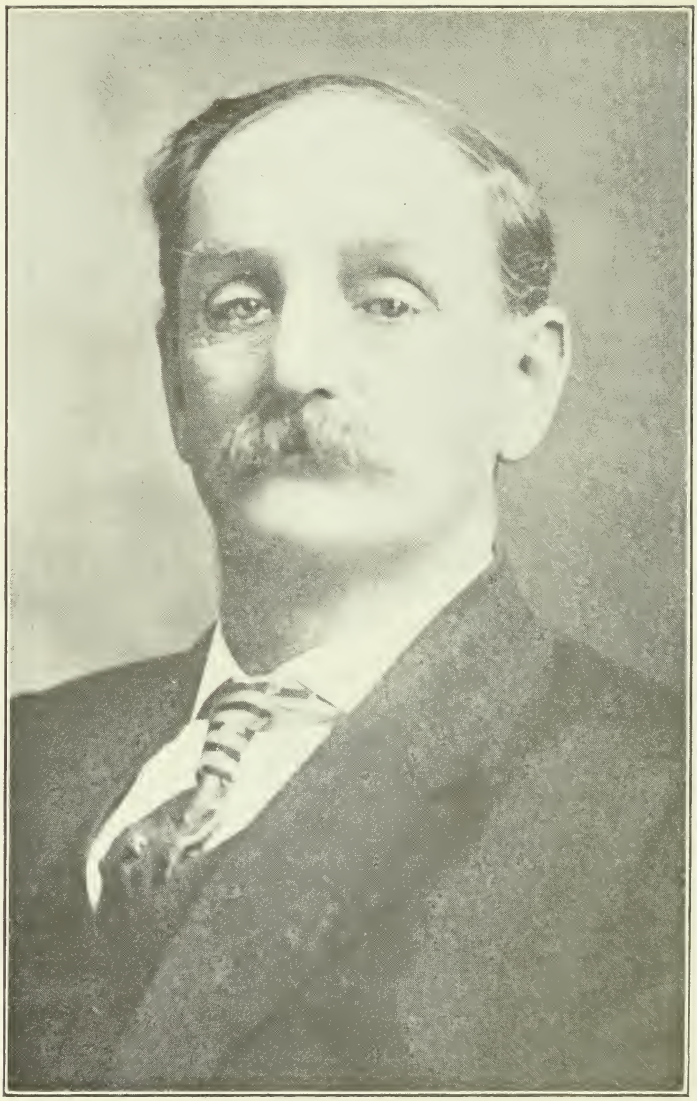
Abandonment of children	3
Arson, 3rd degree	1
Assault, 1st degree	1
Assault, 2nd degree	4
Assault, 3rd degree	8
Attempt burglary	1
Burglary, 3rd degree	14
Carrying concealed weapons	1
Common gambler	1
Forgery, 2nd degree	3
Juvenile delinquency	3
Larceny, Grand 1st degree	1
Larceny, Grand 2nd degree	4
Larceny, Petit	3
Liquor Laws, violation of	41
Manslaughter, 1st degree	1
Motor Vehicle Laws, violation of	3
Murder, 2nd degree	1
Receiving stolen property	1
Robbery, 2nd degree	3
Unlawful entry	5
	108

Statement of Bank Taxes and Distribution
Year 1921

STATEMENTS OF BANK TAXES AND DISTRIBUTION, YEAR 1921,

	Town	Village	School Dis.	Fees	Total
Alleagny Bank	$ 420.46	$ 83.26	$ 169.57	$ 6.80	$ 680.09
East Randolph Bank	418.55	76.74	93.76	5.95	595.00
Conewango Valley Bank	307.05		40.76	3.51	351.32
South Dayton Bank	391.74	95.70	161.84	6.56	655.84
Ellicotville Bank	508.24	214.43	274.95	10.08	1007.70
Franklinville Bank	867.41	488.31	534.81	19.10	1909.63
Little Valley Bank	354.72	274.04	240.18	8.50	850.44
Cattaraugus Bank, New Albion	1077.16	563.50	667.94	23.32	2331.92
		City			
First National Bank Olean		3163.47	2681.94	59.04	5904.45
Exchange National Bank, Olean		8159.17	6917.21	152.10	15228.67
Gowanda Bank, Persia	907.22	1290.31	1206.37	34.38	3438.28
Randolph Bank	789.81	413.89	503.37	17.24	1724.31
First National Bank, Salamanca				1947	1947.02
Delevan Bank, Yorkshire	224.60	80.65	111.08	4.20	420.53

In Memoriam



MELVIN E. SMITH

Memorial to Melvin E. Smith

Melvin E. Smith was born in McGrawville, Allegany County, N. Y., on March 15, 1854. He received his early education at Bellville, N. Y., and later at Ten Broeck Academy, Franklinville, N. Y. At the age of 15 years he came with his parents to the Bond Farm in Franklinville and since that time made his home in the Town of Farmersville.

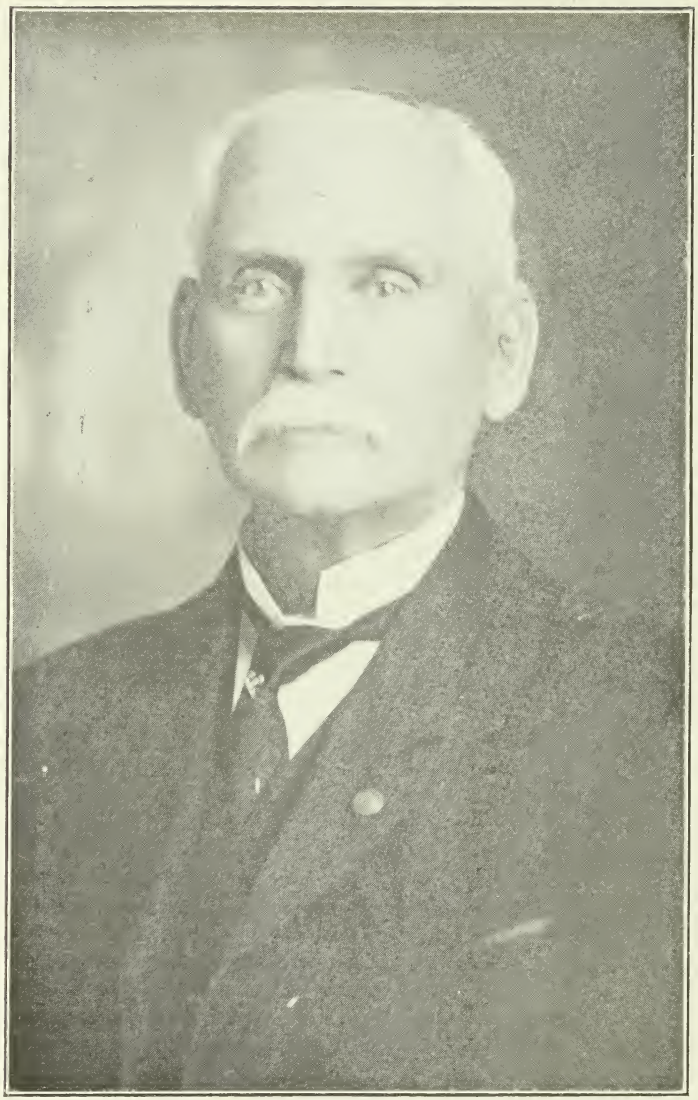
In early life he assisted his father with the farm work and later conducted the village cheese factory and also engaged in the grocery business with his brother, W. D. Smith.

For more than 20 years Mr. Smith served his Town in the capacity of Town Clerk or of Supervisor. He took great pride in the careful conduct of Town affairs and habitually carried with him his pocket memorandum book from which he could give, at once, any details of the Town business about which inquiry might be made.

He was generally known to old and young as "Mellie" and his personal popularity and sterling merit made him the leader in the affairs of his town.

He was married to Mary L. Berger, 44 years ago. She survives him as do his two daughters, Mrs. J. L. Peet of Bradford, Pa., and Mrs. Millard Law of Farmersville.

Supervisor Smith died at the Mountain Clinic in Olean on January 18, 1921, from cerebral degeneration, having lived a long, useful and Christian life. The funeral was held at his home on Thursday, January 20. Dr. W. F. Wells of Brockport, N. Y., a former pastor and especial friend of the family officiated. Burial was made in the home cemetery where Mr. Smith rests while his memory is universally respected by all who had the pleasure of knowing him and associating with him during his lifetime.



HARRISON CHENEY

Memorial to Harrison Cheney

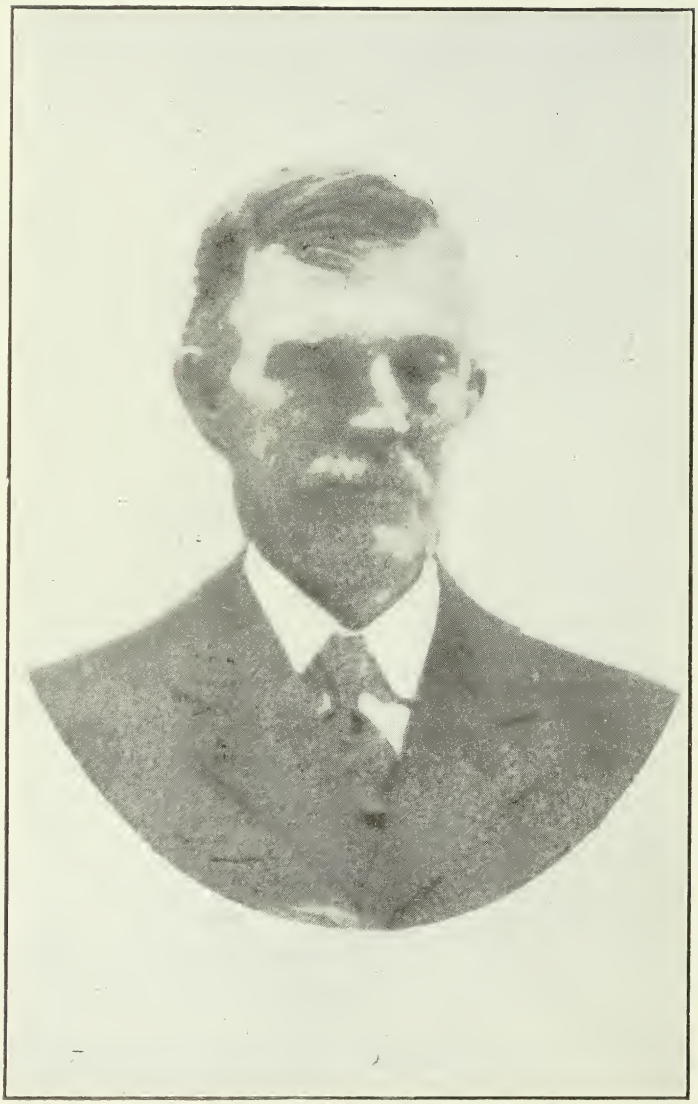
Harrison Cheney was born in the town of Freedom, Cattaraugus County, New York, January 3d, 1830 and died in the town of Freedom on March 10th, 1921. He was married to Mary J. Foote of Henrietta, N. Y., in 1852. He is survived by two daughters, Mrs. E. M. Wood of Rochester, N. Y., and Mrs. Mary Knight of Freedom, N. Y., and one son, H. F. Cheney of Elton, N. Y.

He served in the Civil War, having raised every man in his Company D, 154 N. Y. Volunteers, and was commissioned its Captain, in September 1862. He served as such until February, 1865, when he was promoted to Major of the Regiment. A month later he was advanced to Lieutenant Colonel and in June, 1865, he was honorably discharged.

During his military career he was engaged in a number of battles, at Chancellerville, Gettysburg, Missionary Ridge and others. He was captured during the first day's battle at Gettysburg, but while being taken to prison he escaped and after living in the woods for several days on wild berries he finally succeeded in getting back to the Union Army.

Mr. Cheney was a Republican in politics and served the town of Freedom as its supervisor in 1861, 1873 and 1874 and represented the First District of Cattaraugus County in the Assembly in 1876 and 1888. He was Railway Postal Clerk from 1880 to 1913 with the exception of two years during the Cleveland Administration.

His was a long, active and useful life, discharging every trust faithfully and enjoying very good health up to about three months before his death.



JAMES J. MAXWELL

Memorial to James J. Maxwell

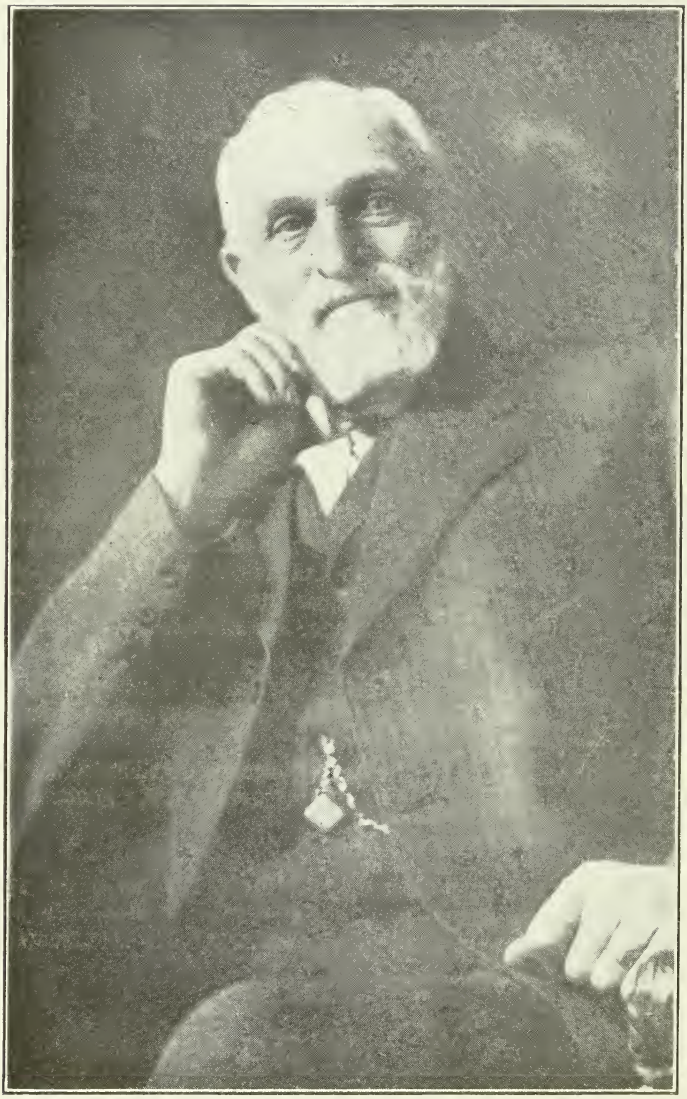
The subject of our sketch, James J. Maxwell, was born in the town of Lyndon March 3, 1852, on the farm where he spent his entire life with the exception of about two years spent in the Rochester Business College of Rochester, N. Y.

He passed away Sept. 21, 1921, at the age of 69 years, 6 months and 18 days, leaving to mourn his loss a wife, Mary M., daughter of the late James Scott, whom he married in 1881. From this union were born three children, Alfred J., of Camp Knox, Ky.; Frank S., who resides on the old homestead, and Mrs. Hughson L. Case, of Lyndon; also two brothers, John Maxwell of Oneida, N. Y., and David Maxwell of Hinsdale, N. Y., and three grandchildren in whom he cherished their presence; also by a host of friends and neighbors who attended the funeral and expressed their regard for him by presence and many floral tributes which entirely surrounded the casket.

Mr. Maxwell served the town of Lyndon as supervisor in the years of 1884, 1885, 1898, 1899, and he had filled other town offices with credit to himself as well as the town.

He joined the United Presbyterian Church of Lyndon Center some twenty years ago and has been a faithful worker and attended very regularly.

Mr. Maxwell had been in failing health for a number of years, finally resulting in a shock from which he never rallied. He was a sober, hard working, homeloving man for whom all who knew him had the highest respect.



DEFOREST NELSON PARKER

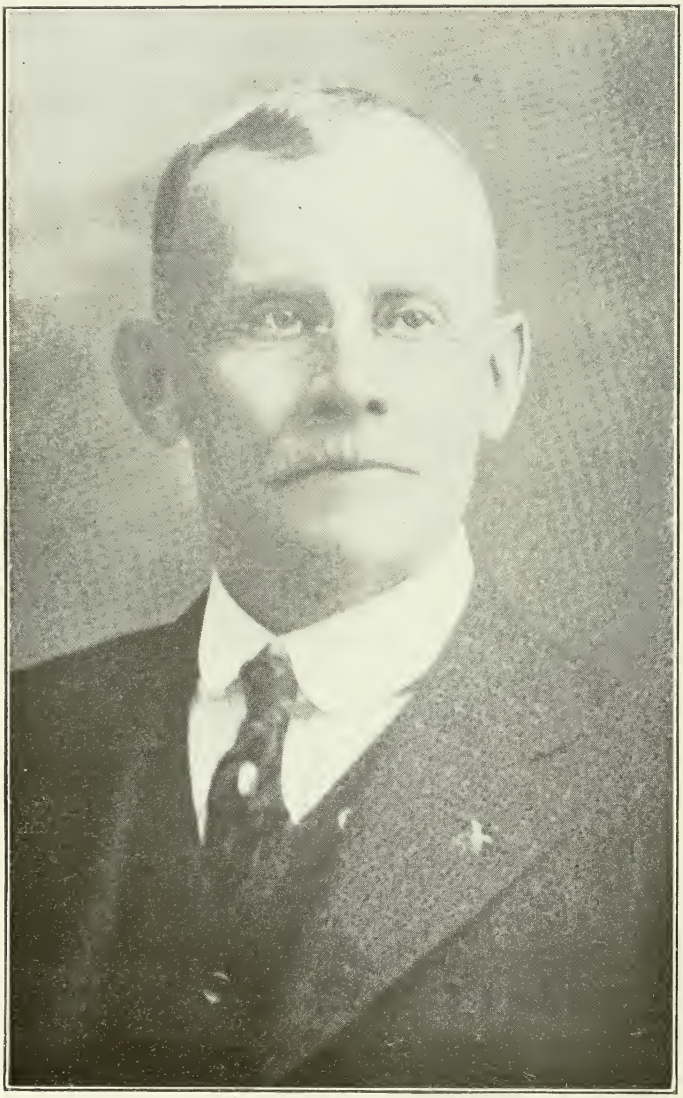
Memorial to DeForest Nelson Parker

Born at Versailles, N. Y., Dec. 5th, 1832 and passed away April 2nd, 1921. In his early years he was a farmer, school teacher, and during the Civil War was in the Provost Marshal's office, and for over fifty years was a traveling salesman. In 1885 he was elected supervisor on the Republican ticket. In 1886 he moved to Buffalo where he resided the remainder of his life, but each summer spent his time in Versailles.

Mr. Parker was an unusually active man and in active business nearly up to the time of his going away. He possessed the unusual faculty of holding his old friends as well as making new ones.

He was the oldest member of Phoenix Lodge, No. 262, being raised in 1854.

In 1862 he married Mary Elizabeth Ticknor; three children survive him, Gertrude M. Hoff, Remington H. and Edith C. Parker.



FREDERICK C. OLDS

Memorial to F. C. Olds

Frederick C. Olds, one of Olean's best known citizens and very prominent in the city's activities died at 11.15 o'clock P. M. Wednesday, Oct. 26, after an illness of five days of pneumonia, at his home, 120 South Union street. The news of his death came as a shock to the city in general as while he had been seriously ill it was not thought that he was in immediate danger of death.

Mr. Olds was born in Bradford, Pa., July 5, 1848. He had resided in Olean for twenty-five years, coming to Olean from Crosby, Pa., where he had been engaged in the lumber business. He retained his interest in the Heinmann Chemical company of Crosby up to the time of his death.

Mr. Olds had been closely identified with the welfare of Olean and its citizens during the years of his residence here. He served in many capacities in movements for the benefit of the city and was largly responsible for their success.

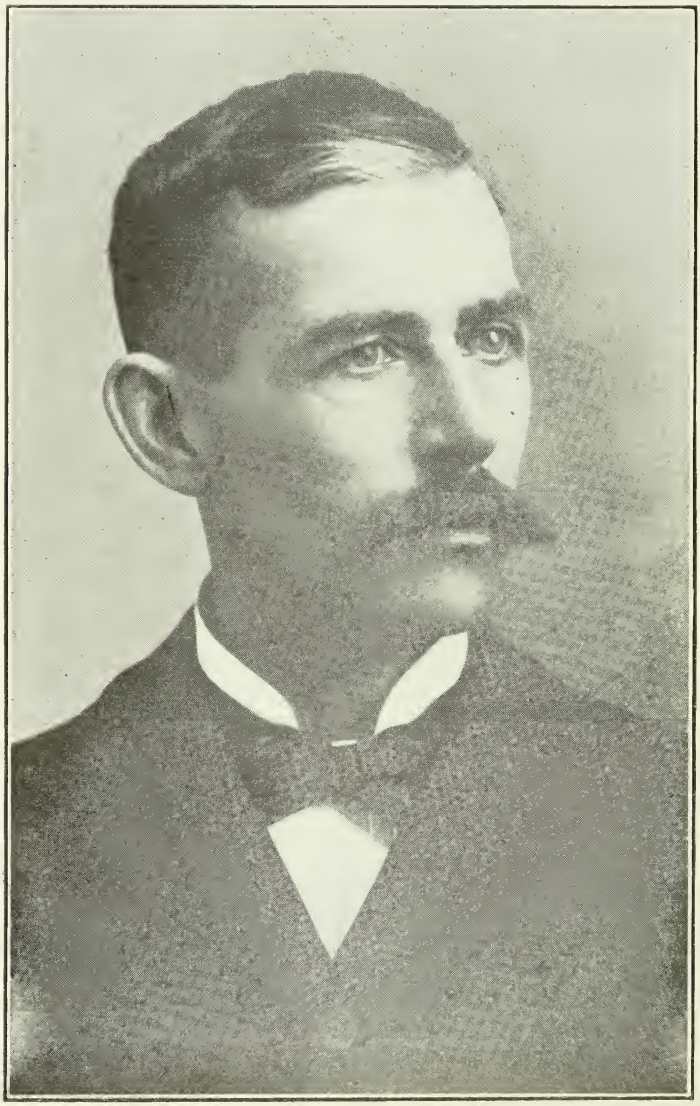
Mr. Olds was a director and a constant friend of the Olean Y. M. C. A. He was president of the Board of Park Commissioners, treasurer of the Park Improvement association and associated in other ways with the city's development and improvement. He had served for several terms as supervisor from the First Ward and held the office at the time of his death. He was a director of the Olean Trust company and was interested in a number of other corporations and companies.

Mr. Olds was very active in the Liberty Loan campaigns held in Olean during the days of the war. He was one of the leading spirits in Team Seven of the Minute Men of Olean and was indefatiguable in his war work. He was one of the prime movers and ardent supporters of the Kiwanis Club.

Mr. Olds was an enthusiastic mason. He was a member of Lodge, F. and A. M.; of Olean Chapter, R. A. M.; St. John's Commandery, Knights Templar; of the Scottish Rite bodies of Olean, and the Buffalo Consistory. He was a noble of Ismailia Temple of the Mystic Shrine of Buffalo. He was also a member of Olean Lodge, No. 471 of Odd Fellows.

Mr. Olds was a member of the First M. E. Church and president of the trustees of the church as well as a member of its official board.

Mr. Olds is survived by his widow, Mrs. Miranda Olds, one daughter, Miss Ethel Olds and two brothers, Charles Olds of Olean and John Olds of Chicago.



GEORGE HAMILTON BOWEN

Memorial to G. H. Bowen

George Hamilton Bowen, eldest son of George W. G. and Lucinda Meacham Bowen, was born in Eddyville, Town of Mansfield, Cattaraugus County, New York, October 4, 1849. He attended the public schools and until he became of age worked for his father in the saw mill and on the farm. Later he was admitted to a partnership with him and for many years they did a very successful business. They were among the first to manufacture cheese boxes in the county. Mr. Bowen was a Republican and served several terms as Town Clerk and Supervisor. He married in Little Valley Mary Jeanette Reynolds. They had three children, Walter H.; Freddie, who died in infancy, and Floyd Leroy, who died at the age of seven years.

In 1885 the mill was destroyed by fire and Mr. Bowen moved to Little Valley, where he was employed for three years as a Deputy Clerk under Hon. A. T. Fancher, after which he returned to the lumber business. He served several terms as Justice of the Town, and Clerk of the Village of Little Valley. He died June twenty-second, 1921, at the age of seventy-one years and eight months.

Memorial to C. A. Case

Charles A. Case was born in Lyndon, in this county, October 25, 1851. While a young man he was engaged in the insurance business in Franklinville for a short time, and later on was engaged in the cattle business. He came to Ellicottville August 1st, 1878, and organized the Bank of Ellicottville, and from that time until his retirement about a year before his death he continued in the active management of said Bank either as Cashier or President for forty-three years. In 1888 he obtained a copyright on a debit and credit Balance Ledger known generally as the Vase Ledger. He resigned as President of the Bank of Ellicottville in January, 1920 (on account of poor health). Mr. Case served three years as President of the Village of Ellicottville and he was President of the Ellicottville Water Company for many years. In 1885 he was appointed to the office of Supervisor of the town of Ellicottville to complete the unexpired term of James W. McMahon. Mr. Case was affiliated with the Republican party and elected Supervisor for several terms, serving the town in that capacity during the years 1896, 1897, 1898 and 1899. Mr. Case was one of the solid, substantial business men of the Village of Ellicottville, whose advice was highly valued and sought by many of his townsmen. He died at Ellicottville November 26, 1921.

Memorial to Henry Earle

Henry Earle was born in the Town of Napoli in the year 1853. He spent his boyhood in Napoli, moving from there to Salamanca. He came to Red House as Foreman of the H. C. Bemis Lumber Co. He served the Town of Red House as Supervisor in 1898 and 1899.

Mr. Earle was honorable in his dealings and a respected citizen. He died at the home of his sister at New Orleans May 9th, 1920, and was buried at New Albion.

UNIVERSITY OF ILLINOIS LIBRARY

UNIVERSITY OF ILLINOIS LIBRARY

Equalization Report

To the Board of Supervisors of Cattaraugus County:

Your Committe on Equalization submit the following report of the assessed value of all property assessed in each of the several towns of said County for the year 1921 and the value of the real estate as equalized by your Committee and schedule below:

TOWNS	Number of Acres	Assessed Value of Real Estate and Franchise	Per Cent Assessed	Full Value of Real Estate	Amount Added	Amount Deducted	Equalized Value of Real Estate	Value Personal Estate	Total Equalized Valuations
Allegany	4,989	$ 2,109,629	70	$ 3,013,756	$ 391,957		$ 2,501,586		$ 2,501,586
Ashford	33,799	894,302	74	1,208,516	108,834		1,003,136		1,003,136
Carrollton	26,872	949,740	83	114,265	64		949,804	6,250	956,054
Cold Spring	18,786	439,350	76	578,092	40,499		479,849	3,600	483,449
Conewango	22,846	894,158	79	1,131,845	45,337		939,495	7,900	947,395
Dayton	23,137	1,350,917	97	1,392,698		194,900	1,156,017	17,800	1,173,817
East Otto	25,236	586,370	77	761,519	45,733		632,103	3,700	635,803
Elko	14,393	138,441	98	141,266		21,182	117,259	4,355	121,614
Ellicottville	28,459	1,265,805	83	1,525,066	85		1,265,890	14,800	1,280,690
Farmersville	29,443	722,842	82	881,515	8,865		731,707	12,700	744,407
Franklinville	31,804	2,061,674	84	2,454,374		24,406	2,037,268	55,500	2,092,768
Freedom	25,998	868,688	90	965,209		67,511	80,177	11,500	812,677
Great Valley	33,715	1,038,467	74	1,403,334	126,379		1,164,846	1,300	1,166,146
Hinsdale	24,786	966,704	75	1,288,939	103,208		1,069,912	500	1,070,412
Humphrey	22,583	317,265	98	323,739		48,543	268,722	600	269,322
Ischua	20,540	515,055	85	605,947		12,085	502,970	8,900	511,870
Leon	23,023	619,092	93	665,690		66,532	552,560	3,500	556,060
Little Valley	18,968	1,336,461	98	1,363,736		204,484	1,131,977	11,600	1,143,577
Lyndon	21,107	253,155	76	333,099	23,336		276,491	3,000	279,491
Machias	25,890	910,750	79	1,152,848	46,204		956,954	1,000	957,954
Mansfield	24,821	594,083	79	752,004	30,122		624,205		624,205
Napoli	23,063	386,650	82	471,524	4,741		391,391		391 391
New Albion	22,988	1,267,084	96	1,319,879		17,511	1,095,573	13,400	1,108,973
Olean Town	21,086	1,443,950	64	2,256,172	428,799		1,872,749		1,872,749
Olean City	760	14,193,596	86	16,504,181		494,202	13,699,394	192,955	13,892,349
Otto	20,104	629,316	70	899,023	116 923		746,239	7,400	753,639
Perrysburg	18,238	799,185	80	989,981	30,024		829,209		829,209
Persia	13,296	1,401,785	83	1,688,898	95		1,401,880		1,401,880
Portville	23,106	1,406,820	89	1,580,696		94,754	1,312,066	93,050	1,405,116
Randolph	23,040	970,801	75	1,294,401	103,624		1,074,425	21,150	1,095,575
Red House	36,392	518,230	96	539,823		70,147	448,083	2,250	450,333
Salamanca Town	7,844	298,680	83	359,855	20		298,700		298,700
Salamanca City	3,943	5,539,225	86	640,959		192,868	5,346,357	87,810	5,434,167
South Valley	23,356	187,550	84	223,274		2,220	185,330	2,500	187,830
Yorkshire	23,580	855,918	82	1,043,802	10,496		866,414	15,050	881,464
Totals	792,122	48,731,738		58,708,925	1,665,345	1,665,345	48,731,738	604,070	49,335,808

All of which is respectfully submitted.
State and County Ratio 850056.

L. L. Oyer
G. G. Rasey
W. S. Pierce
F. E. Rogers

H. G. Hogue
J. W. Watson
L. M. Searl
E. W. Miller

Walter Hall
H. J. Zimmerman
Irving J. Nies
Robert E. Congdon

Committee.

HIGHWAY REPORT, CATTARAUGUS COUNTY, YEAR 1921

HIGHWAY FUND

TOWN	RECEIPTS: Balance Dec. 31, 1920	Tax	State Aid	County Aid	Miscellaneous	Total	DISBURSEMENTS: General Repairs	Special Improvement 320-A	Special Improvement Culverts & Sluices	Total	Balance Dec. 31, 1921
Allegany	$ 6000.00	$ 2507.82	$	$ 25207.44	$	$ 33472.42	$ 8967.44	$ 16856.78	$ 8262.66	$ 34086.88	$ 4385.54
Ashford	168.12	4000.00	2425.00	30675.42	14324.34	51492.88	6095.60	30575.42	14324.34	50997.36	495.52
Carrollton	650.67	1600.00	800.00	5386.95	5073.22	13510.84	3028.00	5386.95	5073.22	13488.17	22.67
Coldspring	681.61	2000.00	875.00		25.25	3581.86				3260.58	321.28
Conewango	512.72	2500.00	1250.00			4262.72	3647.36			3647.36	615.36
Dayton	187.29	5000.00	1500.00	10371.11	21987.24	38948.64	6607.90	10374.11	21987.24	38969.25	79.35
East Otto	161.96	2572.00	1543.20	11474.66	4756.98	20508.29	4260.26	14299.16	1929.58	20489.30	18.90
Elko	194.64	1050.00	500.00		1305.57	3050.21	3050.21			3050.21	
Ellicottville	962.79	3000.00	1500.00	22553.65	13307.23	41379.67	3911.62	22553.65	12812.47	39307.74	2071.93
Farmersville	2.48	3200.00	1950.00	2263.13	4217.42	11633.03	5264.70	2263.13	4103.40	11631.23	1.80
Franklinville	2536.85	3375.00	1687.50	8017.35	941.56	16557.75	6490.11	8017.35	832.66	15340.12	1217.63
Freedom		2500.00	1250.00	11207.05	762.62	15719.67	3761.41	11207.05	751.21	15719.67	
Great Valley	698.98	3000.00	1500.00	9744.85	15236.03	30180.86	4849.67	9744.85	15214.93	29809.45	371.41
Hinsdale		3650.00	1825.00	8678.33	481.86	14635.19	4501.32	8678.33	1106.76	14299.41	295.78
Humphrey	418.17	1050.00	1050.00	9945.85	4779.53	17243.55	2432.03	9945.85	4779.53	17157.41	86.44
Ischua	626.99	1800.00	1260.00	3987.80	504.58	8179.37	3442.19		4492.38	7934.57	244.80
Leon	266.55	2400.00	1675.00	16168.45	5567.60	26077.60	5287.82	16168.45	3789.55	25542.82	531.78
Little Valley	352.85	2000.00	875.00	6525.00	166.50	9919.35	3134.08	6525.00	166.50	9725.58	193.77
Lyndon	2074.62	2000.00	1450.00	6627.45	810.38	3524.62	1966.00	6627.45	1049.08	9672.53	3289.92
Machias	1.80	3200.00	1600.00	29119.80	2217.15	36168.75	4890.24	29119.80	2127.89	36077.93	90.82
Mansfield	6.78	3080.00	1925.00	9523.15	1356.03	15890.96	5553.91	9523.15	1012.90	15889.96	1.00
Napoli	260.56	2000.00	1125.00	7150.97	1244.42	12080.93	3186.30	7150.95	1244.42	11581.76	499.17
New Albion	178.20	2500.00	1700.00	21792.35	2257.21	28427.76	4153.84	21792.35	2157.21	28383.40	44.36
Olean		2750.00	1975.00	10033.49	2729.93	17478.42	5156.90	10033.49	1988.03	17478.42	
Otto	780.41	2650.00	1325.00	4062.50	891.06	9708.97	3670.52	4062.50	891.06	8524.08	1184.89
Perrysburg	156.22	2650.00	1325.00	12656.15	17605.44	34292.81	6557.38	12656.15	14986.60	34200.13	152.68
Persia	203.25	3000.00	775.00			3978.25	3870.69			3870.69	107.56
Portville	30.28	3500.00	1350.00	13141.12	3337.55	21358.95	5179.94	13141.12	3037.55	21358.61	.34
Red House	269.65	1600.00	800.00			2669.65	2520.01			2520.01	149.64
Randolph	687.50	2200.00	1500.00	7965.86	14666.09	27019.45	3507.63	7965.86	14666.09	26139.58	879.87
Salamanca	72.89	650.00	325.00			1047.89	809.85			809.85	238.04
South Valley	256.76	1500.00	1125.00		294.10	3175.86	3174.31			3174.31	1.55
Yorkshire	36.86	2300.00	1380.00	5628.91	374.08	10319.85	4342.34	5628.91	141.53	10112.98	206.87

BRIDGE FUND

TOWN	RECEIPTS: Balance Dec. 31, 1920	Tax	Miscellaneous	Total	DISBURSEMENTS: Maintenance of Bridges	New Bridges	Transferred	Total	Balance Dec. 31, 1921
Allegany	$ 43.35	$ 1000.00	$	$ 1043.35	$ 970.31	$	$	$ 970.31	$ 73.04
Ashford		700.00	3452.92	4152.92	2172.50	1941.95		4117.45	35.47
Carrollton	24.68	1200.00	1000.00	2224.68	2080.80	140.40		2221.20	3.48
Coldspring	102.14	400.00	56.45	558.59	70.37			70.37	488.22
Conewango	20.73		4300.00	4320.73	2080.26	2143.65		4224.01	96.73
Dayton	559.79	400.00	3000.00	3959.78	3106.40	250.47		3356.87	602.91
East Otto	80.53	1000.00	60.00	1110.53	1079.25			1079.25	31.28
Elko	96.68	900.00	20.50	1017.18	830.97		186.21	1017.18	
Ellicottville	90.65	2500.90	584.25	8174.90	2589.13			2589.13	585.77
Farmersville	121.85	1600.00	2750.00	4471.85	811.11	3185.71	475.00	4471.85	
Franklinville	559.98	1500.00	8219.07	16299.05	4196.39	5991.46		10187.85	91.20
Freedom	71.10	1500.00		1571.10	643.06		878.04	1571.10	
Great Valley	15.49	1500.00		1515.49	1456.55			1456.55	58.94
Hinsdale	167.98	1500.00	921.12	2588.80	1026.57	1562.23		2588.80	
Humphrey	4.06	100.60	30.00	134.06	131.32			131.32	2.74
Ischua	22.35	700.00		722.35	469.67		252.68	722.35	
Leon	51.46	1000.00	1310.80	2362.24	1098.03	1264.21		2362.24	
Little Valley	51.35	600.00		651.35	373.66			373.66	277.69
Lyndon		900.00		900.00	272.00	264.68	363.32	900.00	
Machias	189.95	1500.00		1689.95	1205.06		200.00	1405.06	184.89
Mansfield		1000.00	1702.80	2702.80	675.53	2026.21		2701.80	1.00
Napoli	8.06	600.60	308.90	916.96	361.31	150.20		511.51	4.45
New Albion	134.69	2000.00	2100.00	4234.69	823.15	2921.69		3744.84	489.85
Olean		500.00	165.00	665.00	165.00	500.00		665.00	
Otto	609.45	1500.00		2109.45	1085.77			1085.77	1024.18
Perrysburg		900.00	5000.00	5900.00	281.16	4965.98	618.84	5865.98	34.02
Persia	612.36	400.00	2759.58	3771.94	572.23	3129.46		3710.69	61.25
Portville	5.67	1800.00		1805.67	1235.08			1235.08	470.59
Red House	184.24	900.00	100.00	1184.24	854.08	319.20		1173.28	10.96
Randolph	10.27	2000.00	245.63	2255.90	725.46			725.46	1530.44
Salamanca	337.83	100.00		437.83	66.26			66.26	371.57
South Valley	48.37	350.00		398.37	358.01			358.01	40.36
Yorkshire	78.04	2800.00	25392.31	27967.35	2007.22	23519.85	744.23	26271.30	1696.05

MACHINERY FUND

TOWN	RECEIPTS: Balance Dec. 31, 1920	Tax	Miscellaneous	Total	DISBURSEMENTS: Tools & Machinery	Repair Tools	Transferred	Total	Balance Dec. 31, 1921
Allegany	$ 280.17	$ 200.00	$	$ 480.17	$ 153.88	$ 276.87		$ 430.75	$ 49.42
Ashford	10.30	100.00	1135.85	1246.10	673.64	572.46		1246.10	
Carrolton	3.79	200.00	290.00	493.79	483.00	7.17		490.17	3.62
Coldspring	250.68	500.00	156.82	1107.50	941.53	147.96		1089.49	18.01
Conewango	37.66	100.00		137.66	28.78	5.05		33.83	103.83
Dayton	283.55	1000.00	1838.50	3122.05	3.25	1984.61		1987.86	1134.19
East Otto	19.60	300.00	250.00	569.60	114.20	411.79		555.99	13.61
Elko	55.74	100.00		155.74	20.11	16.66	6.54	43.31	112.43
Ellicottville	4.22	800.00		804.22	3.78	214.57		571.85	232.37
Farmersville	48.98	500.00	1080.19	1629.17	1060.62	565.84		1625.46	2.71
Franklinville	4.42	1000.00	1375.00	2379.42	1536.97	828.24		2365.21	14.21
Great Valley		300.00	797.07	1097.07	784.08	312.99		1097.07	
Freedom	181.84	400.00		581.84		530.46		530.46	51.38
Hinsdale		500.00	309.52	809.52	757.23	52.29		809.62	
Humphrey	9.13	50.00		59.13		9.43	30.00	39.43	19.70
Ischua	32.87	300.00	960.25	1293.12	1002.60	290.52		1293.12	
Leon	45.41	500.00		545.41	186.89	358.52		545.41	
Little Valley	88.46	200.00		288.46	28.71	32.60		61.31	227.15
Lyndon		1000.00		1000.00	102.21	708.30	142.76	953.27	49.73
Machias	11.52	1000.00	104.77	1116.29	1023.08	389.35		1412.43	3.86
Mansfield		500.00	465.93	965.93	667.86	297.07		964.93	1.00
Napoli	67	100.00	1579.29	1679.96	1279.58	107.42	300.00	1667.00	12.96
New Albion	71.66	200.00	400.00	671.66	274.67	357.44		632.11	39.65
Olean		500.00	514.49	1014.49	312.50	201.99	500.00	1914.49	
Otto	51.90	500.00	200.00	751.90	527.60	82.95		610.55	141.35
Perrysburg	12.12	1000.00	871.22	1883.34	798.89	1084.45		1083.34	
Persia	100.00	300.00	580.00	980.00	54.88	249.05		303.93	676.07
Portville	32.92	1000.00	634.48	1667.40	1435.09	160.43		1595.52	71.88
Red House	37.22	200.00		237.22	100.37		100.00	200.37	36.85
Randolph	34.62	600.00		634.62	50.38	556.05		606.43	28.19
Salamanca	158.54			158.54		21.42		21.42	137.12
South Valley	1.22	200.00	79.47	283.69	16.00	273.69		283.69	
Yorkshire	10.58		1150.00	1160.58	157.20	995.89		1153.09	7.49

SNOW AND MISCELLANEOUS FUND

TOWN	RECEIPTS: Balance Dec. 31, 1920	Taxes	Miscellaneous	Total	DISBURSEMENTS: Snow	Miscellaneous	Total	Balance Dec. 31, 1921
Allegany	$ 87.46	$ 1450.00	$	$ 1537.46	$ 114.72	$ 1796.85	$ 1911.67	$ 374.11
Ashford		500.00	2584.92	3084.92	28.00	3056.92	3084.92	
Carrolton	7.37	1500.00	117.00	1624.37		1542.12	1542.12	82.25
Coldspring	65.02	600.00		665.02		560.16	560.16	104.86
Conewango	117.53	1300.00		1417.53		1047.66	1047.66	369.87
Dayton	64.79	2000.00	850.00	2914.79	43.75	2828.62	2872.37	42.42
East Otto		100.00		100.00		100.00	100.00	
Elko	27.60	600.00	69.00	696.60		668.61	668.61	27.79
Ellicottville	95.06	800.00	1255.00	2150.06	11.85	2121.45	2133.30	16.76
Farmersville		500.00	275.00	775.00		666.32	666.32	108.62
Franklinville	170.21	2525.00		2695.21	14.40	1847.35	1861.75	833.46
Freedom		800.00	950.00	1750.53	3.00	1747.53	1750.53	
Hinsdale	1.35	300.00	1300.00	1604.35	8.75	1572.34	1573.09	31.26
Humphrey	645.32	1050.00	810.89	2506.21		2506.21	2506.21	
Ischua								
Leon	26.04	800.00	439.72	1265.76		1265.76	1265.76	
Little Valley	7397	1200.00		1273.97		1273.97	1273.97	
Lyndon		250.00		250.00		106.50	106.60	143.60
Machias		1715.00	755.31	2470.31	7.51	2462.80	2470.31	
Mansfield	183.66	1018.00	200.00	1401.66	173.75	1110.03	1283.78	117.88
Napoli	28.86	1400.00	737.70	2166.56		2164.56	2164.56	2.00
New Albion	41.06	875.00	257.64	1173.70		1156.20	1156.20	17.50
Olean	7.74	400.00	1200.00	1607.74		1563.01	1563.01	44.73
Otto		1200.00	1479.08	2697.08		2697.08	2697.08	
Perrysburg	100.63	1276.00	200.00	1575.63		1329.85	1329.85	245.78
Persia	1.37	2000.00	3865.23	5857.60		5790.74	5790.74	66.76
Portville		1550.00		1550.00	36.01	1054.70	1090.71	459.29
Red House	94.18	1150.00	1109.79	2353.97		2353.97	2353.97	
Randolph	176.97	900.00	14.24	1091.21		1017.47	1017.47	73.74
Salamanca	43.03	1300.00		1343.03		683.83	683.83	659.20
South Valley	11.53	475.00		486.53	36.68	305.00	341.68	144.85
Yorkshire	31.50		500.00	531.50		510.00	510.00	21.50
	109.32	1400.00	1911.68	3421.00		3362.75	3362.75	58.25

EXPENDITURES
COMPENSATION OF TOWN SUPERINTENDENT AND DEPUTY TOWN SUPERINTENDENT ALLOWANCE

TOWN	Days	Compensation	Expenses	Supervisor	Town Clerk	Altering Roads	Deputy Town Supt.
Allegany	240	$ 1200.00	$ 43.75	$ 150.00	$ 22.00	$	$
Ashford	128	640.00	21.55	484.74	20.00	7.32	
Carrollton	231	1155.00	1.36	250.00	50.00		
Coldspring	109 9-10	439.50	4.17	40.00	20.00		
Conewango	198	792.00	128.45	100.00	26.00		
Dayton	200	1000.00					898.96
Elko	175	700.00		100.00			
Ellicottville	126 3-8	505.50		50.00			
Farmersville	209	1045.00		76.00			
Franklinville	120	732.50	44.15	100.00	30.00		
Great Valley	212	1060.00		100.00	25.00		650.00
Freedom	161 1-2	679.74		257.78			744.00
Hinsdale	175 1-2	790.50	14.00	100.00	36.00		
Humphrey	204	1020.00	18.67	50.00	30.00		
Ischua	92	322.00			10.00		
Leon	180	630.00	6.81	75.00	16.00		400.62
Little Valley	261	1044.00					
Lyndon	128	512.00					71.51
Machias	152 1-2	762.50	6.42	60.00	30.00		840.00
Mansfield	205	615.00					165.00
Napoli	128	512.00	8.81	276.42	16.00		600.00
New Albion	84	319.00		132.66			688.00
Olean	158	711.00	2.80	100.00	25.00		800.00
Otto	266	1197.00	14.05	100.00	25.00		
Perrysburg	200	800.00		150.00			
Persia	233	1165.00		150.00	10.00		730.00
Portville	192	960.00	8.00	150.00	10.00		
Red House	202 1-3	914.10		50.00		368.80	
Randolph	173	778.50					
Salamanca	119 1-2	597.60	159.35	179.40	50.00		
South Valley	74	296.00		30.00	30.00		
Yorkshire	102	510.00		40.00	10.00		
	244	1220.00	34.71	400.00	25.00		1025.00

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